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DOCUMENTS
OF THE
SENATE

OF THE
STATE OF NEW YORK. *Legislature*
Senate

ONE HUNDRED AND FORTIETH SESSION

1917

VOL. V.—No. 14

ALBANY
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1917

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ANNUAL REPORT

OF THE

State Tax Commission

1916

TRANSMITTED TO THE LEGISLATURE JANUARY 10, 1917

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J. B. LYON COMPANY, PRINTERS
1917

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JANUARY 10, 1917

ANNUAL REPORT

OF THE

STATE TAX COMMISSION

OF THE

STATE OF NEW YORK

ALBANY, N. Y., *January 10, 1917*

TO HON. EDWARD SCHOENECK, *President of the Senate:*

SIR.— We have the honor herewith to transmit our annual report for the year 1916.

MARTIN SAXE,
WALTER H. KNAPP,
RALPH W. THOMAS,

State Tax Commission

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ANNUAL REPORT

ALBANY, N. Y., *January 10, 1917.*

To the Legislature of the State of New York:

The State Tax Commission submits to the Legislature the report of the State Tax Department for the year 1916:

Since the last report of this commission, which was presented to the Legislature January 5, 1916, notable progress in tax matters has been made in this state. The Corporation Tax Bureau of the State Tax Department through its work has turned into the state treasury \$12,280,042.67 of corporation taxes for the old fiscal year ending September 30, 1916. This is a gain of \$1,044,078.56 over the receipts of the fiscal year ending September 30, 1915. The total amount of corporation taxes collected for the old fiscal year of 1916 exceeds that of the year 1914, which was the best in the history of the state, by \$646,041.83.

The Special Franchise Tax Bureau of the State Tax Department shows an increase in the assessment of the special franchises of public service corporations of \$68,576,477 for the year 1916 over the year 1915.

The 1916 annual report of the New York City Tax Department shows that the net increase in the assessed value of real estate in the city of New York for 1916 is approximately \$99,000,000. Of this net increase over \$45,000,000 represents the increased assessed value of special franchises assessed by the State Tax Commission. Aside from the special franchise assessment increase, the State Tax Commission through advice and information furnished to the New York City department, enabled that department to increase the assessed value of real estate other than special franchises, approximately \$13,000,000. Hence, of the total increased real estate assessment amounting to \$99,000,000, approximately \$58,000,000 or nearly sixty per cent of the total increase was due to the work of the State Tax Commission.

As evidence of this fact, the 1916 annual report of the New York City Tax Department states: "This department has co-operated with the State Tax Commission to insure the fair assessment of special franchises by the State Tax Commission and of other property of public service corporations by the New York department. Special franchise assessment was increased \$45,370,592 and the increase of other property of public service corporations was \$12,933,470. As the result of this co-operation not only was a net increase obtained but various assessments were reduced and the assessment as held was more equitable than in the past. The hearty co-operation of the State Tax Commission with this department and its efficient organization, are exceedingly helpful to this city and the whole state".

Marked improvement in mortgage tax administration has been manifested since the reorganization effected by this commission. When this commission took office seventeen mortgages covering property within and without the state were awaiting determination and apportionment. The aggregate amount of the indebtedness secured by these mortgages was \$149,999,900. On this indebtedness, an aggregate tax of \$131,540.95 had been paid, all of which was being held back from the state and the various localities to which it was due by the respective recording officers who were awaiting its determination and apportionment. All these mortgages were determined and apportioned within one year from the time when the present commission took office in April, 1915. Between January 1 and December 31, 1916, the record of mortgage tax apportionments is as follows:

Number of cases disposed of.....	960
Amount distributed	\$296,769.04

During the calendar year 1916 delinquent mortgage taxes and penalties were collected to the amount of \$22,766.74. The total amount appropriated for the expenses of the mortgage tax bureau for the same length of time was \$27,500, so that the bureau came within \$4,733.26 of paying its entire expenses from delinquent taxes alone. If the statute of limitations had not been in operation against these taxes and penalties the receipts would have more than equalled the appropriation for the maintenance of the bureau for the entire year.

ASSESSMENTS AND EXEMPTIONS

The total assessed value of property within the state for the year 1916 is as follows:

Real property (inclusive of equalized special franchise property)	\$11,605,694,898
Equalized special franchise property	\$560,731,299
Personal property (other than bank stock)	485,742,745
<hr/>	
Making a total real and personal property assessment of	\$12,091,437,643
<hr/> <hr/>	

The increase in the assessed value of real property (inclusive of equalized special franchise property) over the year 1915 is..... \$270,056,092

Increase in equalized special franchise property over the year 1915

\$57,658,154

The increase in the assessed value of personal property (other than bank stock) over the year 1915 is

30,752,748

Making a total increase in the assessed value of real and personal property over the year 1915 of.....

\$300,808,840

Down to 1915 when the present Tax Commission came into office the personal property assessments of the State, outside of New York city, dropped annually until 1914 when they were down to \$97,957,416. In 1915 they were increased to \$102,938,242, and last year reached \$109,212,595, a gain of \$6,274,353.

REAL PROPERTY EXEMPT FROM TAXATION

Total assessed value of real property exempt from taxation as reported to this department under section 15 of the tax law, is as follows:

For the year 1916..... \$2,606,595,302

For the year 1915..... 2,510,143,814

Increase 1916 over 1915..... \$96,451,488

The above facts and statistics are submitted in vindication of the policy laid down by this commission at the beginning of this administration. That policy was to work for the utmost possible co-operation between the State Tax Department and the local assessors and supervisors of the state. An increase of the assessed valuation of real and personal property in the state of \$300,808,840 in one year is striking evidence of the fact that such co-operation in the tax work of this state is well established. It is the purpose of the present commission to continue to develop this team work in taxation. The New York State Tax Department as at present organized is a smooth efficient working tax machine, and the number of local tax officers who have earnestly and actively co-operated with the tax department in the effort to improve taxation conditions is one of the most encouraging indications that like achievements in the future will be more marked than those already recorded.

At the close of the report will be found a table giving in some detail the values of real property in this state which is exempt from taxation. This table shows that in the state during the year there was a net increase in the value of property exempt from taxation of \$96,451,488. The table also shows that there has been an average increase in the values of exempt property of \$116,162,204 during each year of the last five years, making a total increase during the last five years of \$580,811,018.

During the year 1916 the commission developed an efficiency rating system, which was put into effect on the first of January, 1917. By this system it is expected that employees will be rated according to their several abilities and merits. It is expected that the fair and impartial application of the system will prove a potential motive for good work to all the members of the department subject to its provisions.

Bearing in mind that the local assessor is an elected official, and that he may or may not possess the knowledge and experience necessary to administer the tax law, the tax commission realized the necessity of bringing home to local boards the proper practice of their office under the laws. Primarily for the benefit of the local assessor the New York State Tax Bulletin was instituted. Five numbers of the bulletin were issued during the year, and all

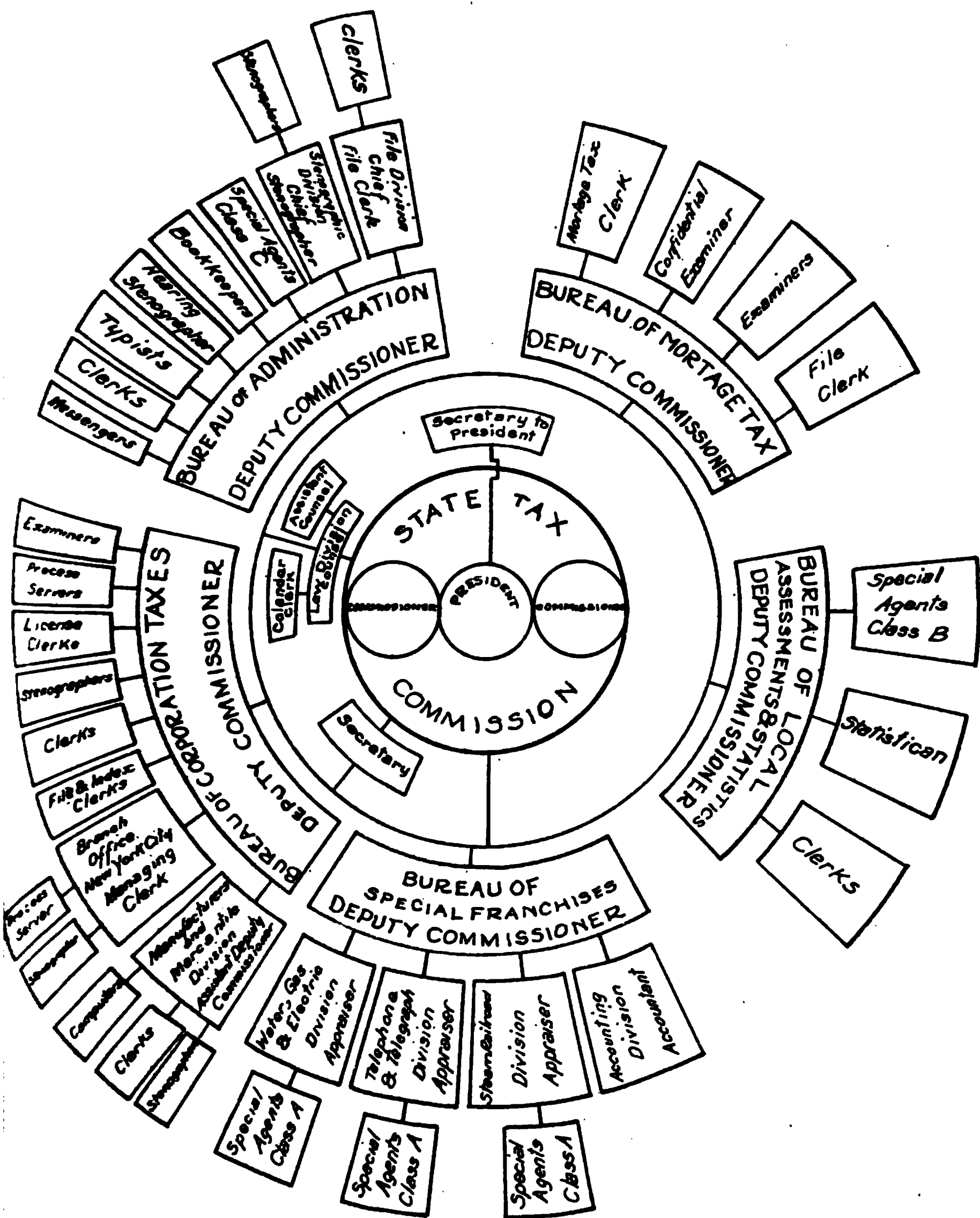


CHART ORGANIZATION
 NEW YORK STATE TAX DEPARTMENT
 ALBANY N.Y.

have been received with favor in tax circles. Explanations regarding each number of the bulletin are given later in the report.

ORGANIZATION OF THE STATE TAX DEPARTMENT

The organization of the State Tax Department is substantially the same as it was when the last report of the department was made. It comprises the following divisions and bureaus:

- A. The General Office Administration Division
- B. The Law Division
- C. The Bureau of Local Assessment, Equalization and Statistics
- D. The Special Franchise Tax Bureau
- E. The Mortgage Tax Bureau
- F. The Corporation Tax Bureau

The head of each bureau and also of the general office division is a deputy tax commissioner, who is responsible for the work of his bureau or division and the official conduct thereof. The administration of the tax department for the year 1916 is given in detail under the headings of the various bureaus and divisions, in order.

A. The General Office Administration Division

The general office is charged with the central administrative work and with the efficiency of the clerical force of the entire department.

The work of this division is so closely allied with that of the other bureaus and divisions that its work is to some extent reflected in their reports. In its diverse activities this division is the clearing house of the department. During the current year there have been ordered for the several bureaus and divisions printed blanks and other printed pieces to the number of 1,467,950. Final certification of the special franchise valuations was made on the 27th of October. There were written and compared 11,556 certificates addressed to the owners of special franchises, and 7,591 certificates to the town and city clerks. There were 10,159 names of owners of special franchise property in the lists sent to mayors, supervisors and village presidents. In these lists there appeared 20,318 final full and tentative equalized amounts.

The number of owners subject to special franchise valuations on June 30, 1916, was 2,091. All these names with details of the valuations form a permanent record in the office.

Three different statements of the budget requirements of the department for the fiscal year beginning July 1, 1917, have been prepared. One statement has been submitted to the governor, one to the comptroller and one to the legislature.

The work of the filing division has been brought up to date for the first time in the history of the department. Every document is now properly filed and immediately available. The mere statement of the work done is evidence of the industry, co-operation and loyalty of the personnel of the general office.

B. The Law Division

On January 1, 1916, Charles R. McSparren who, for seven years had been a deputy attorney-general in charge of tax litigation, was appointed counsel to the commission and placed in charge of the law division of the tax department. Under the supervision of counsel an addition of over 600 volumes has been made to the law library and the division has been raised to a high standard of efficiency.

The law division is charged with:

The preparation of all litigation prosecuted for the department by the attorney-general; legal advice to local tax officials of the state; advice and conference with the commission and with the heads of the several bureaus of the department on legal questions; the examination of bills introduced in the legislature; the drafts of amendments to the law, and the preparation of cases involving the review of local assessments and county equalizations by boards of supervisors.

LEGISLATION

During the last session of the legislature, the services of the counsel were placed at the disposal of various legislative committees to render assistance in connection with tax legislation. Every bill affecting taxation was examined with care and its progress watched. A large number of bills were introduced to improve the tax law. As a result, over one hundred sections of the

law were amended and conditions existing at the time were greatly improved thereby.

Following is a brief summary of these amendments:

1. AMENDMENTS BY CHAPTER 323 OF LAWS OF 1916

General: Amending the tax law generally for better arrangement, for repeal of obsolete matter, for clearness and such other changes as were deemed advisable. The principal material changes are: (1) extending time for assessor's field work, (2) fixing date of taxable status of real property, (3) facilitating the adoption of tax maps, (4) applies rules of county equalization to state, and requires publication of evidence used in county equalizations, (5) making possible more frequent county visitations by state tax officials, (6) extending the right of equalization appeals to mayors and borough presidents, (7) enlarging the supervisory power of the tax commission over local assessors, (8) defining more exactly what assessment-rolls shall contain, (9) preventing land boom companies from making excessive fraudulent charges for alleged services rendered in paying small taxes for individual owners, (10) preventing the assessment of boom land tracts against companies instead of against individual owners, (11) simplifying bank stock assessments, (12) removing obstacles to the assessment of personal property of corporations by the adoption of uniform reports, (13) preventing the evasion of mortgage taxes by the use of deeds of trust, and (14) making many provisions of the tax law more workable by rearrangement, omission of obsolete matter and minor changes in language.

2. AMENDMENT BY CHAPTER 333 OF LAWS OF 1916

Corporation Franchise: This amendment changes section 182 of the tax law by which a domestic corporation could escape all franchise taxes by leasing its property to a foreign corporation. This was made necessary by the decision of the court of appeals in the case of the People ex rel. Lehigh and New York Railroad Company vs. Sohmer, 217 N. Y. 443.

3. AMENDMENT BY CHAPTER 334 OF LAWS OF 1916

Special Franchise: This amendment consolidates two grievance days (1) full value, and (2) equalized value, into one, a

great convenience and time-saver for both the department and the taxpayer.

4. AMENDMENT BY CHAPTERS 335, 336 AND 337 OF LAWS OF 1916

Mortgage Tax: These amendments remove ambiguous language in section 260, which changes were made necessary by the decision of the court of appeals in the case of the People ex rel. American Ice Co. vs. Tax Commissioners, 207 N. Y. 766; permit the mortgagor or mortgagee of any mortgage which covers property within and without the state to waive determination and pay the tax on the full amount of such mortgage or any advancement thereon, such payment to render the amount of such mortgage or advancement exempt from taxation; also on the filing of a verified statement by individual owners, bonds secured by such mortgage may be made exempt from all other taxation; make section 264 conform to amendments of section 260; and prevent evasion of mortgage taxes by removing certain language from section 263.

TAX LAW COMPILATION

The fact that the legal provisions relating to taxation were widely scattered through the laws and constitution of the state made necessary a compilation of these provisions in a single volume, co-related by a consolidated index. The law division during the last year made such a compilation and the commission's edition of all the laws affecting taxation appeared as the fourth number of the New York State Tax Bulletin. This collection is the most complete of its kind in existence. A careful examination of existing provisions revealed the fact that thirty general laws in addition to the tax law proper contained taxation provisions. Added to these are the tax sections of the federal and state constitutions and innumerable special laws. All these were carefully collated and a semi-digest index of over one hundred pages was added. This digest represents original work on the part of the law division. Each sentence and paragraph of the six hundred pages of laws was digested and cross-indexed in as many ways as could be anticipated. The references to the tax law proper appear in plain faced type and other matter in italics. This brings

together in a striking way the entire disjunctive mass of taxation law so grouped that even a layman may be able to ascertain with reasonable certainty what the law is on any given subject. Also it centralizes under the official title of each public officer charged with any duty in reference to tax administration, a detailed alphabetical enumeration of such duties. This work is designed to meet the demand for such an edition of the tax law.

RULINGS

The law division passes upon the most intricate legal phases of tax administration. Questions continually arise in connection with corporation franchise, special franchise and mortgage taxes, and the general duties of the commission. Equally important are the inquiries which come from local officials and taxpayers. During the year over six hundred written rulings have been rendered, and in addition personal conferences have been held whenever requested.

LITIGATION REFERRED TO ATTORNEY-GENERAL

The attorney-general represents the commission in the courts. The law division co-operates with the attorney-general whenever requested in the preparation of cases for trial or in the drawing of briefs on appeal. The particulars and status of tax litigation therefore is properly a part of the attorney-general's report and only an outline is here presented.

Special franchise tax

Certiorari proceedings pending.....	1,328
Writs served in 1916.....	260
Returns verified	222
Further returns	20
Recommendations for settlements.....	66
Proceedings being tried.....	6
Proceedings terminated	140

Franchise tax

Certiorari proceedings pending	13
Writs served in 1916.....	9
Proceedings terminated	3

Mortgage tax

Actions pending	9
Actions terminated	1
Defaults in filing statements.....	43
Statements filed	15

General

Mandamus — city of New York against State Board of Equalization. To compel re-establishment of rates for 1915 excluding bank shares. Application denied; affirmed in appellate division and court of appeals.

Nassau county equalization appeal — order of appellate division on stipulation permitting the crediting, instead of paying, the amount due the town of Hempstead appealed from by towns of North Hempstead and Oyster Bay. Appeal dismissed in court of appeals.

Reassessment proceedings — People against assessors of the town of Hunter.

People against assessors of the city of Port Jervis.

To compel correction or cancellation of assessment-rolls of 1916. In the Hunter case an appeal is pending from an order denying a motion to dismiss on a technicality. The Port Jervis proceeding stands adjourned without date owing to the serious illness of the city attorney.

Mandamus — People ex rel. John J. Sheehan against tax commission. To compel reinstatement. Application denied by the court.

COURT OF APPEALS DECISIONS

Franchise Tax

People ex rel. Lehigh and New York Railroad Company against Sohmer, 217 N. Y. 443.

A domestic corporation that has leased its property to a foreign corporation for a long term and does no other business than the election of officers is not subject to a franchise tax.

People ex rel. Empire State Dairy Company against
Schmer, 218 N. Y. 199.

The pasteurization of milk is not such manufacturing as permits exemption from taxation of franchise under section 183 of the tax law.

People ex rel. Ridgwood Land and Improvement Company against Tax Commission, 219 N. Y.—.

A real estate company that has ceased to do business except the election of officers and distribution of proceeds of mortgages on property formerly owned, to stockholders, is not subject to a franchise tax.

Special Franchise Tax

New York Railways Company against city of New York, 218 N. Y. 483.

Section 48 of the tax law is not retroactive and therefore does not permit the deduction of payments in the nature of a tax made in years prior to the assessment of special franchises.

People ex rel. Central Hudson Gas and Electric Company against Woodbury, 219 N. Y.—.

Application for writ of certiorari must be made within the statutory time limit and the attorney-general has no power to waive this limitation.

People ex rel. New York, Westchester and Boston Railway Company against Ebstein, 219 N. Y.—

Payments in the nature of a tax entitled to credit on special franchise taxes under section 48 of the tax law must be so credited under section 914 of the New York Charter.

General

People ex rel. town of Oyster Bay against Tax Commission, 218 N. Y. 706.

Differences arising on review of county equalizations by the State Tax Commission may be adjusted by credit, instead of payment, when attorneys for all towns agree.

Matter of city of New York, 219 N. Y.—.

State Board of Equalization properly considered bank stock assessments in fixing the county rates of equalization.

ATTORNEY-GENERAL'S OPINIONS

Tax Law

Section 256

No time limit fixed for review by tax commission of recording officer's determination as to mortgage tax on indeterminate mortgage.

Section 4, subd. 4

Real property purchased by widow of pensioner with pension moneys exempt to extent of \$5,000.

Section 36-a

Corporations having real property in more than one tax district may make application for a grievance day subsequent to the regular one.

Section 260

Amendment of 1916 allowing payment of full mortgage tax on property within and without the state and thus securing exemption of bonds may be applied retroactively.

Sections 181, 182

The holding of stock of another corporation represents the employment of capital but not doing business in the state.

NEW SPECIAL FRANCHISE ASSESSMENTS

During the year assessment as special franchises of corporate properties lying on the borders of the state has been before the law division. Much valuable property of public service corporations in the form of bridges and cables along the Niagara river, also property extending into the Atlantic ocean from New York, Long Island and vicinity, has heretofore escaped taxation, as special franchises. Investigation has shown, however, that the legal authorities uphold assessment of bridges over the Niagara river,

and cable line property within the three mile limit on the coast as special franchises.

ASSISTANCE TO CITY, TOWN AND VILLAGE ATTORNEYS

Throughout the year 1916, the law division has been called on for advice by the attorneys of various municipalities, and also has received requests for its active co-operation in local certiorari proceedings. So far as assistance might be extended in an advisory capacity, the division has gladly given it. The impossibility of entering actively into local tax litigation, however, is manifest.

CARD INDEX DIGEST OF TAX LAW AND COURT DECISIONS

Plans have been formulated for equipping the tax department with an authoritative card index digest of the tax law of the state. Every section of the tax law will be traced to its source and the court interpretations digested.

SUMMARY OF RESULTS

The advances made this year by the law division are marked. The reorganization of the division, upon appointment of new counsel in January, resulted in equipment and library facilities of the highest type with corresponding increase in efficiency. The number of amendments to the tax law in 1916 was more than in any preceding year. Much assistance was rendered by the law division to the legislature and the governor. A start has been made in the preparation of a reliable card index digest of the tax law, including a comprehensive analysis of all court decisions. And finally the commission's 1916 edition of the tax law makes available for the first time to public officials the entire body of legislation on the subject of taxation in this state.

C. THE BUREAU OF LOCAL ASSESSMENT, EQUALIZATION AND STATISTICS

The chief function of the bureau of local assessment, equalization and statistics is to gather information relative to methods of local assessment in all the tax districts of the state. This bureau also seeks information relative to county equalization and collects and collates statistics relative to taxation.

This bureau was not fully organized for work until the beginning of the present year.

The deputy commissioner in charge of the bureau did not assume the duties of his position until June 1, 1915. With two or three exceptions, his only assistants in the work to the end of that year were special agents serving under temporary appointments. All but two of these appointees failed to qualify in the civil service examination held late in the year 1915 and permanent appointments were not made until the first of the present year. The year 1916, therefore, is the first year in which the work has been done along definite lines, with definite purposes in view and with a full staff of permanent employees.

The results of the work of the bureau in the field and with local assessing officials for this year show interesting results.

Since January 1, 1915, the bureau has made detailed personal investigations of assessments of properties in the various towns, incorporated villages and cities in the following counties:

Albany	Genesee	Otsego
Allegany	Herkimer	Rensselaer
Broome	Jefferson	St. Lawrence
Cattaraugus	Lewis	Schenectady
Cayuga	Livingston	Schuyler
Chautauqua	Madison	Seneca
Chemung	Montgomery	Steuben
Clinton	Niagara	Tompkins
Columbia	Oneida	Ulster
Cortland	Onondaga	Washington
Delaware	Ontario	Wayne
Dutchess	Orange	Westchester
Erie	Orleans	Wyoming
Franklin	Oswego	Yates
Fulton		

In all, 43 counties, 756 towns, 363 incorporated villages and 51 cities; a total of 1,213 districts.

Upon each investigation, our special agents personally examined the records in the county clerk's office and compiled therefrom lists of transfers of real property in which are set forth for each transfer the names of the grantor and grantee; the date of sale; the

date of record of the deed; a brief description of the property conveyed; the consideration; the amount of the mortgage, if any, and the amount of tax paid under the U. S. internal law when the deed was recorded. The assessment-rolls of each tax district were examined and the assessed value of each parcel conveyed is entered in the list. Not all sales recorded were included in the calculations to determine the ratio which the assessed value bears to the full consideration of property transferred. Unless the true and fair consideration could be procured, there were eliminated all sales by referees or so-called "forced sales," all sales of portions of larger parcels and all sales of properties which were not fairly representative of other properties throughout the tax district.

When inspecting the assessment-rolls, irregularities and illegalities, if any, were noted and brought to the attention of the assessors who prepared them. At the same time, assessors were instructed how to prepare the roll in a proper and legal manner.

Through the courtesy of the State Banking Department and the State Insurance Department our bureau has procured valuable information regarding loans upon real property by banking institutions, building and loan associations and insurance companies doing business in this state. In cities and larger villages much valuable information has also been procured regarding property values from local building departments, real estate dealers and builders.

That these investigations have been thorough and that the conclusions based on them are substantially correct, may be inferred from the fact that the comptroller of the city of New York recently investigated nine of the counties which we had previously examined and the results of his investigations were practically the same as those at which our investigators had arrived, though there had been neither conference nor co-operation between the two. Further evidence of the correctness of the conclusions reached by the bureau is the fact that the attorneys for about twenty corporations in the city of Buffalo, and the city itself through its corporation counsel, announced to the commission at a public hearing before it that they accepted the rate at which the commission equalized special franchise properties in that city in 1915, a rate adopted as the result of this bureau's investigation of that city.

All the information procured has been made available to local assessors and was furnished to the state board of equalization. While the bureau regrets that the state board of equalization did not adopt the rates suggested, it is gratifying that no evidence was produced by or to the state board which indicated even a single error in the information, calculations or conclusions submitted.

While a great deal of good has been accomplished through these investigations by procuring reliable information and furnishing it to local assessors, probably the greatest amount of good has been accomplished by work done with local assessors to arouse in them the desire to do better work. In many cases this has taxed the time, energy and patience of the department, but the results attained give assurance that this work had a large measure of success.

Another evidence of the enthusiasm and interest in their work which has been aroused in local assessors is the formation of county assessors' associations. These associations have been organized in several counties and are in the process of formation in other counties. It is believed that much good will result from these associations, because it will secure the united, earnest and uniform effort of all the assessors in a county. The lack of uniformity of method in the past has probably done more than anything else to retard progress in the local assessment of property.

For the first time this year the bureau has examined about 35,000 reports of incorporated companies filed with the corporation tax bureau of the tax department and has transferred therefrom to cards the stated values of real and personal property and the location of the same. These cards have been arranged and filed by tax districts, and it is proposed to transmit this information to the assessors of the tax districts where the property is liable to taxation.

At the instance of this bureau and as the result of undervaluations and inequalities in assessments disclosed by our investigations, proceedings have been instituted in the supreme court under section 173-a of the tax law, to require the assessors of the city of Port Jervis, Orange county, and the assessors of the town of Hunter, Greene county, to correct the assessment-rolls of their respective tax districts. In the Port Jervis case, proceedings have

been halted by the serious illness of the city attorney. The town of Hunter case has been retarded by the interposition of an appeal by the defendant from the order denying a motion to dismiss on technical grounds. Similar proceedings appear to be warranted in other tax districts. The small number of special agents available for this work has made it impossible up to the present time for us to make the necessary preparation for more than the two cases mentioned.

During the last three months of the present year, the bureau has made special effort and has spent considerable time in advising with county equalization committees and commissions regarding their work in equalizing assessments between the several towns and cities in their respective counties. So far as possible, our special agents have worked in person with such committees. In nearly every county in which equalization tables of former years have not been prepared in accordance with the requirements of the statute and in which property values therefore have not been equalized fairly, equitably and at the true rate at which property was actually assessed, equalization officials sought to explain their acts by declaring themselves unable to procure necessary facts to secure proper equalization. This bureau has furnished them with all its data regarding assessments of property in their respective counties and has aided them, so far as possible, in procuring such other information as they deemed necessary. While reports of county equalizations now coming to us show general improvement over previous years, the boards of supervisors and equalization committees thereof of the counties of Erie, Niagara, Schenectady and Washington deserve special mention for the efficient work which they did this year. In each of these counties the assessed values of real property were fairly equalized in 1916. The same statement may properly be applied to some of the other counties.

The bureau has also given special attention to the assessment of the value of stock of state and national banking institutions under section 24 of the tax law. Although this law specifically requires an assessment equal to the sum of the capital, surplus and undivided profits, it was found that in 1915 in many tax districts the assessment equalled the amount of the capital alone and that no assessment was made against the amount of the surplus and undivided

The city of Ithaca employs tax maps in the assessment of about one-half of the city, and an effort is being made now to secure maps for the remaining half.

The following cities do not employ tax maps, and the assessment-rolls are prepared in alphabetical order, covering the city as a whole: Glens Falls, Cohoes, Johnstown, Hornell, Oneonta, Port Jervis, Hudson, Rome, Norwich, Rensselaer, Onondaga, Mechanicville, Schenectady, Binghamton, Auburn, Poughkeepsie, Watertown, Elmira, Jamestown, Amsterdam, Gloversville, Salamanca, Fulton, Plattsburg, Batavia, Corning, Cortland, Geneva, Oneida, Olean and Watervliet. In nearly all of these cities the assessing officials are showing a lively interest in the matter of tax maps and land value maps.

In a limited number of cases the failure to improve on the system of assessment now in force is due to lack of interest on the part of the assessors. In many of the cases, however, the expense necessary to install a modern system is an obstacle. Officials are unable to see that money spent for the installing of a scientific system of assessment is an investment and not a liability.

D. THE SPECIAL FRANCHISE TAX BUREAU

The special franchise tax bureau is charged with the duty of gathering and collating data relating to the appraisal of the values of special franchises. During the twelve months beginning October 1, 1915, and ending September 30, 1916, the special franchise valuations were prepared by this bureau in all the tax districts of the state for action by the commission. These include 58 cities and the towns and villages of 57 counties, the counties of Kings, Richmond, Queens, Bronx and New York being embraced in the city of Greater New York. The total full valuation of the special franchises in the 58 cities is shown in the following table. The following table (A) shows a segregation of the tangible and intangible values of the special franchises, which separation provides the means of determining the tax revenue derived from the assessment of the intangible element in the special franchise in excess of the tax revenue which would be produced if tangible property only were assessed locally, as was the condition prior to the enactment of the special franchise law:

TABLE A

	Tangible in Streets	Intangible	Final Special Franchise Full Valuation
Buffalo.....	\$15,835,932	\$17,721,568	\$33,557,500
New York.....	210,218,964	249,649,386	459,868,350
Jamestown.....	649,939	624,161	1,274,100
Little Falls.....	197,844	248,806	446,650
Rochester.....	9,276,764	11,237,136	20,513,900
Johnstown.....	174,830	281,970	456,800
Ithaca.....	318,193	681,907	1,000,100
Mechanicville.....	148,247	57,953	206,200
Gloversville.....	259,160	669,790	928,950
Auburn.....	717,031	283,569	1,000,600
Hornell.....	296,832	145,568	442,400
Troy.....	2,071,775	2,742,925	4,814,700
Corning.....	352,292	261,008	613,300
Batavia.....	193,821	326,879	520,700
Niagara Falls.....	1,507,153	1,620,547	3,127,700
Oswego.....	935,447	16,203	951,650
Utica.....	2,544,521	2,461,679	5,006,200
Amsterdam.....	437,773	222,627	660,400
Glens Falls.....	334,208	195,842	530,050
Tonawanda.....	286,395	235,705	522,100
Dunkirk.....	381,964	552,186	934,150
Oneonta.....	172,772	106,428	279,200
White Plains.....	681,507	364,593	1,046,100
Cortland.....	192,403	95,097	287,500
Fulton.....	155,720	85,280	241,000
Oneida.....	242,778	119,372	362,150
Yonkers.....	2,362,982	1,315,318	3,678,300
Salamanca.....	132,097	133,453	265,550
Rensselaer.....	766,108	263,192	1,029,300
Saratoga.....	243,100	229,350	472,450
Rome.....	634,841	362,359	997,200
Lackawanna.....	339,994	218,906	558,900
Lockport.....	799,267	296,183	1,095,450
Newburg.....	496,348	277,152	773,500
North Tonawanda.....	593,043	397,757	990,800
Olean.....	318,574	336,826	655,400
Plattsburg.....	122,562	45,788	168,350
Port Jervis.....	237,451	99,449	336,900
Schenectady.....	1,940,664	1,748,736	3,689,400
Ogdensburg.....	139,256	252,344	391,600
Watertown.....	471,075	235,325	706,400
Geneva.....	333,512	298,088	631,600
Hudson.....	147,000	87,100	234,100
Elmira.....	989,205	589,845	1,579,050
Poughkeepsie.....	1,346,451	388,149	1,734,600
Binghamton.....	1,030,734	1,047,191	2,077,925
Syracuse.....	4,773,858	6,028,842	10,802,700
Watervliet.....	516,272	363,878	880,150
Coboes.....	352,284	299,416	651,700
Beacon.....	127,544	92,956	220,500
Kingston.....	744,530	539,320	1,283,850
Mount Vernon.....	1,794,917	898,783	2,693,700
Albany.....	3,897,413	4,581,387	8,478,800
Canandaigua.....	211,929	104,471	316,400

TABLE A—Continued

	Tangible in Streets	Intangible	Final Special Franchise Full Valuation
Middletown.....	\$222,079	\$194,971	\$417,050
New Rochelle.....	1,546,109	592,991	2,139,100
Norwich.....	149,768	60,032	209,800
Sherill.....	13,703	4,047	17,750
Total.....	\$276,378,935	\$313,391,790	\$589,770,725

The total full valuation of the special franchises in the towns and villages of the 57 counties outside of the counties in the city of Greater New York, is set forth in the following table. Table B shows a segregation of the tangible and intangible values of the special franchises, which separation provides the means of determining the tax revenue derived from the assessment of the intangible element in the special franchise in excess of the tax revenue which would be produced if tangible property only were assessed locally, as was the condition prior to the enactment of the special franchise law:

TABLE B

	Tangible in Streets	Intangible	Final Special Franchise Full Valuation
Albany.....	\$1,162,520	\$343,545	\$1,506,065
Allegany.....	427,794	169,181	596,975
Broome.....	430,132	202,078	632,210
Cattaraugus.....	606,485	311,865	918,300
Cayuga.....	479,623	149,277	628,900
Chautauqua.....	1,543,618	679,517	2,223,135
Chemung.....	336,478	232,892	569,370
Chenango.....	172,561	62,869	235,430
Clinton.....	185,280	98,895	284,175
Columbia.....	228,367	143,463	371,830
Cortland.....	202,052	87,340	289,392
Delaware.....	303,805	150,595	454,400
Dutchess.....	591,978	300,497	892,475
Erie.....	2,678,203	1,040,047	3,718,250
Essex.....	252,258	164,017	416,275
Franklin.....	292,447	368,403	660,850
Fulton.....	129,183	166,667	295,850
Genesee.....	477,503	310,097	787,600
Greene.....	282,055	124,495	406,550

TABLE B—Continued

	Tangible in Streets	Intangible	Final Special Franchise Full Valuation
Hamilton.....	\$45,097	\$6,963	\$52,060
Herkimer.....	879,079	602,956	1,482,035
Jefferson.....	516,158	249,942	766,100
Lewis.....	94,471	132,779	227,250
Livingston.....	502,390	296,915	859,305
Madison.....	308,239	132,701	440,940
Monroe.....	1,505,284	844,091	2,349,375
Montgomery.....	426,789	182,176	608,915
Nassau.....	3,657,465	821,935	4,479,400
Niagara.....	590,315	230,910	821,225
Oneida.....	946,175	503,710	1,449,885
Onondaga.....	1,553,024	923,776	2,476,800
Ontario.....	461,618	213,032	674,650
Orange.....	609,233	372,767	982,000
Orleans.....	476,846	225,529	702,375
Oswego.....	321,270	116,900	438,170
Otsego.....	300,703	88,622	389,325
Putnam.....	166,346	80,954	247,300
Rensselaer.....	312,964	240,961	553,925
Rockland.....	1,055,821	137,279	1,193,100
St. Lawrence.....	515,010	242,215	757,225
Saratoga.....	708,101	431,549	1,139,650
Schenectady.....	464,285	350,540	814,825
Schoharie.....	131,110	51,040	182,750
Schuyler.....	174,694	66,531	241,225
Seneca.....	679,314	201,361	880,675
Steuben.....	553,239	242,381	795,620
Suffolk.....	2,551,408	764,592	3,316,000
Sullivan.....	142,827	85,248	227,575
Tioga.....	256,256	138,719	394,975
Tompkins.....	113,857	59,143	173,000
Ulster.....	1,107,707	159,593	1,267,300
Warren.....	168,365	55,235	223,600
Washington.....	688,713	318,712	1,007,425
Wayne.....	1,038,981	394,294	1,433,275
Westchester.....	6,472,520	2,170,255	8,642,775
Wyoming.....	405,588	321,002	726,590
Yates.....	187,734	40,826	228,560
Total.....	\$41,930,738	\$17,604,474	\$59,535,212

TABLE C
RECAPITULATION OF TABLES A AND B

	Value of Tangible Prop- erty in Streets	Intangible Value of Special Franchises	Final Full Special Franchise Valuation
Cities.....	\$276,378,935	\$313,391,790	\$589,770,725
Towns and Villages.....	41,930,738	17,604,474	59,535,212
Total.....	\$318,309,673	\$330,996,264	\$649,305,937

The comparison of special franchise valuations of the year 1916 with the year 1915, showing full valuation, equalized valuation, rate of equalization, average tax rate and estimated tax produced by special franchises, together with the increase of 1916 over 1915, is shown in the following table:

TABLE D
COMPARISON OF SPECIAL FRANCHISE VALUATIONS YEAR 1916 WITH 1915

YEAR	Full Valuation	Equalized Valuation	Rate of Equalization	Average Tax Rate	Estimated Tax Produced by Special Franchises
1915.....	\$580,729,560	\$503,073,145	86.62	.02	\$10,061,463
1916.....	649,305,937	560,731,299	86.35	.02	11,214,626
Increase 1916 over 1915.	\$68,576,477	\$63,658,154	.....	.....	\$1,153,163

This table shows that the increase in the equalized valuation of special franchises in 1916 over 1915 was \$63,658,154, which gives an estimated increase of the tax produced from this source of \$1,153,263. If all local assessors had during the year 1916 assessed real estate at its full value in this state, the average tax rate for the state of twenty dollars a thousand applied to the full value of the tangible property in the streets and to the full intangible value of special franchises, give the results shown in the following table, which represents the full tax measure of the special franchises of the state:

TABLE E

	Full Value	Average Tax Rate	Tax that would be produced at full value
Tangible in streets.....	\$318,309,673	.02	\$6,366,193
Intangible.....	330,996,264	.02	6,619,924
Total special franchises.....	\$649,305,937	.02	\$12,986,117

EQUALIZATION OF SPECIAL FRANCHISES

Under the state tax law all special franchise valuations must be equalized by the State Tax Commission to the rate of valuation at which other real estate is assessed locally. The special franchise valuations as determined for the year 1916 are therefore reduced by equalization from the full value of \$649,305,937 to the equalized value of \$560,731,299. This is a loss in the special franchise valuation of \$88,574,638. It is a direct loss in taxes of \$1,771,491 to the communities of the state in which the special franchises are located.

In this connection it is appropriate to mention that the aggregate assessed value of real estate in the state of New York, exclusive of the special franchise for the year 1915 was \$10,832,565,661, which on the basis of the average rate of equalization of 56.35% should have been assessed by the local assessors at \$12,544,951,894, or a loss in assessed value of \$1,712,386,233, and a direct loss in taxes of \$34,247,725. Add to this the loss thereby in taxes on the special franchise of \$1,771,491 makes a total loss in taxes to the communities of the state of \$36,019,216, due alone to the undervaluation by local assessors of property assessed by them locally.

Tables F and G below give in summary the work of the special franchise tax bureau:

TABLE F

NUMBER OF SPECIAL FRANCHISE VALUATIONS BY DIVISIONS

DIVISION	Number of Reporting Companies	Cities	Villages	Towns	NUMBER OF PUBLIC OCCUPANCIES		Valuation
					Crossings	Length-wise	
Water, gas and electric.....	881	58	436	635	661	2,413	\$471,214,900
Telephone and telegraph.....	1,086	58	476	930	652	5,806	106,017,137
Steam railroad.....	101	55	380	349	3,666	324	72,073,900
	2,068	.....	.....	.....	4,979	8,543	\$649,305,937

TABLE G
OTHER ACTIVITIES

Complaints and Objections Examined	INVESTIGATIONS		Re-valuations of Special Franchises	Memorandum of Return Certiorari Proceedings
	Field	By Corre- spondence		
1,131	2,172	1,777	10,704	35

In this work the reports of over 2000 franchise owners, as to their physical property and statement of actual operations, have been examined by experts; and appraisals were also made of over 13,500 separate franchise valuations, each of which require from two to one hundred pages of intricate and scientific mathematical computations. There were also examined and considered over 1100 complaints and objections, requiring a review of the computations and determinations of over 1100 valuations affected by these objections. During the year also, over 3900 special investigations by field examination and by correspondence were made by the special agents and appraisers of the several divisions of the bureau.

During the last quarter of the year 1916 the special franchise bureau computed the equalized valuations of special franchises for all the towns and villages of the state; also tentative full, final full and equalized valuations of special franchises were made for the city of Buffalo and tentative full valuations for the city of New York.

Two thousand eight hundred and twenty special franchise valuations for the year 1917 were computed for other cities, towns and villages of the state. Special examination of the books and accounts of the following companies were made by the expert accountant of the bureau:

Binghamton Railway Company
Buffalo Gas Company
Transit Development Company
Postal Telegraph-Cable Company

REVISED FORMS OF REPORTS

During the present year the forms of reports required from public service corporations have been completely revised. The new forms are in conformity with the best standards of accounting and in harmony and accord with the orders of the public service commissions. Two gratifying results have followed:

First: Data and information are furnished, the form and character of which enable the experts to apply scientific and modern methods of valuation.

Second: Except as to the period covered by the report, the new forms have been received with general favor by the reporting companies. The period covered by the report has now been made uniform with that of the public service commissions of both the first and second districts. Beginning with January 1, 1917, all reports to public service commissions and also to the State Tax Commission will cover a period of twelve months ending December 31 of each calendar year. This important change among other advantages, conserves the time and expense of the public service corporations, improves the character and uniformity of reports, expedites their preparation and insures better coöperation between the state commissions mentioned by making possible the comparison of reports of the same date.

E. THE MORTGAGE TAX BUREAU

The mortgage tax bureau is charged with the administration of article XI of the tax law, commonly known as the mortgage recording tax law. The provisions of this article give to the State Tax Commission a supervisory power over all recording officers who are charged with the duty of recording mortgages and collecting taxes thereon. It is also the duty of the tax commission to make such rules and regulations for the guidance of recording officers as it may deem necessary for the proper collection of all mortgage taxes and accurately accounting for the same.

APPORTIONMENTS

Under the provisions of section 260 of the tax law it is the duty of the State Tax Commission to determine the amount taxable of all mortgages covering real property situated partly within and

partly without the state. Such mortgages are taxed upon the proportion which the value of the mortgaged property within the state bears to the entire value of the mortgaged property situated within and without the state. It is also the duty of the tax commission to apportion among the several tax districts interested the tax collected on mortgages covering property in more than one tax district situated wholly within the state. During the year ending December 31, 1915, the commission disposed of 660 cases of determination and apportionment and released for distribution to the state and the various tax districts the sum of \$239,820.88. During the year ending December 31, 1916, the commission disposed of 960 cases of determination and apportionment, releasing for distribution the sum of \$296,769.04. All mortgages pending at the time of the last annual report have been disposed of and all such cases are now promptly disposed of as presented.

COUNTY EXAMINATIONS

Under the general supervisory power conferred by section 263 of the mortgage tax law the State Tax Commission is authorized to examine the records of the several recording officers of the state for the purpose of ascertaining if all taxes collected have been accounted for, if the tax has been collected on all the instruments subject to taxation, if the computations of taxes are correctly made and in general to ascertain if all the provisions of the mortgage tax law have been complied with. Under this authority and for this purpose up to December 31, 1916, fifty-two counties have been examined as follows: Albany, Broome, Cattaraugus, Cayuga, Chautauqua, Chemung, Clinton, Columbia, Cortland, Delaware, Dutchess, Erie, Essex, Franklin, Fulton, Genesee, Greene, Hamilton, Herkimer, Kings, Lewis, Livingston, Madison, Monroe, Montgomery, Niagara, Oneida, Ontario, Orange, Orleans, Otsego, Putnam, Queens, Rensselaer, Richmond, Rockland, Saratoga, Schenectady, Schoharie, Schuyler, Seneca, Steuben, Suffolk, Tioga, Tompkins, Ulster, Warren, Washington, Wayne, Westchester, Wyoming and Yates. Of these counties the following 15 were examined during the year ending December 31, 1916: Clinton, Cortland, Delaware, Dutchess, Essex, Franklin, Fulton, Hamilton, Lewis, Orange, Otsego, Putnam, Tompkins, Warren

and Wayne. Four counties are at present under examination: New York, Onondaga, Oswego and St. Lawrence. There remain but six counties in the state to be examined: Allegany, Bronx, Chenango, Jefferson, Nassau and Sullivan.

Where the examination of county mortgage tax records disclosed delinquencies on the part of recording officers, detailed reports were submitted to the governor for executive action. In April, 1916, the county clerk of Schoharie county, who was charged with a shortage in mortgage tax receipts in that county in the sum of \$1,758.08, was removed by the governor. No loss was sustained as the money was paid over to the county treasurer of Schoharie county even before the matter was called to the attention of the governor.

EXPENSES OF RECORDING OFFICERS

The provisions of section 262 of the tax law authorize recording officers to deduct their necessary expenses from mortgage tax moneys after such expenses have been approved by the commission. In April of 1916, a revision was made of the allowances to recording officers for hire of clerks and assistants. The result of this revision which went into effect on July 1, 1916, is as follows: Prior to July 1, 1916, there was allowed the sum of \$76,745.82 annually for hire of clerks and assistants. The amount allowable after July 1, 1916, for hire of clerks and assistants is the sum of \$64,379 showing a reduction of \$12,366.82 in the annual allowance for clerks and assistants, or a saving of 16.12%.

ADMINISTRATION

During the year ending December 31, 1916, the mortgage tax bureau reviewed 748 statements received from recording officers under the ruling promulgated on August 4, 1915, in respect to exemption of supplemental mortgages under section 255 and indeterminate mortgages under section 256 of the tax law.

MORTGAGE TAX OPERATIONS

On the first of the month each recording officer is required to file with the tax department a report of the number of mortgage statements filed, the number of mortgages recorded and the amount

of mortgage taxes collected during the preceding month. These reports show that for the year ending June 30, 1916, which is the end of the mortgage tax year, a total tax of \$2,847,823.04 was collected. For the year ending June 30, 1915, mortgage taxes in the sum of \$3,206,496.80 were collected, which shows a decrease of \$358,673.76 in the year ending June 30, 1916.

For the year ending June 30, 1915, there were 3,083 mortgage statements filed and 106,182 mortgages recorded in the counties of the state.

During the year ending June 30, 1916, there were 4,167 mortgage statements filed and 106,761 mortgages recorded in the counties of the state.

The expenses incurred by the recording officers duly approved by this commission for the year ending June 30, 1916, amount to \$74,970.23, and for the year ending June 30, 1915, \$77,387.19. One-half of the net amount of tax collected is distributed among the tax districts by the respective boards of supervisors and the other half is paid into the state treasury.

ANNUAL STATEMENTS OF TRUST AND PRIOR MORTGAGES

In the case of trust mortgages and mortgages executed prior to July 1, 1906, where the maximum amount of principal indebtedness has not been advanced, there is required to be filed in July of each year with this commission and in the office of the recording officer where the mortgage is first recorded a statement in which shall appear the amount advanced on such mortgage during the year preceding. The obvious purpose of requiring the filing of this statement is to enable this commission and the recording officer to determine whether the proper tax has been collected. There were 547 such statements filed for the year ending June 30, 1916. A number of these statements revealed the fact that advancements had been made, and, on communication with the proper recording officer, it was discovered that in many instances no tax had been collected. On receipt of this information the commission immediately took steps to compel compliance with the law, and where a liability for tax was shown the commission demanded payment of the tax and penalty as provided by statute. Not infrequently this demand was met with the response that as the advances in

question had been made over six years ago the statute of limitations operated against an enforced payment. The result is that a large number of delinquent taxes are now outstanding which should be collected. The records of the bureau show that through its efforts and in some instances by the aid of the attorney-general's office there was collected during the year from January 1, 1916, to December 31, 1916, delinquent taxes and penalties in the sum of \$22,766.74. This amount would have been increased very materially were it not for the plea set up by certain delinquents of the statute of limitations, and the tax commission is of the opinion that the statute of limitations should not operate against the collection of delinquent mortgage taxes and the penalties thereon. An amendment to the law to this effect is in course of preparation. As the total amount appropriated for the expense of this bureau for the year 1916 was \$27,500, and the amount of delinquent taxes and penalties collected during that time was \$22,766.64, leaving a balance of only \$4,733.26, it will clearly appear that if the statute of limitations were not applicable to this class of delinquent taxes, the receipts from this source alone would have more than equalled the appropriation for the maintenance of the bureau for the entire year.

F. THE CORPORATION TAX BUREAU

The corporation tax bureau is charged with the duty of assessing general franchise taxes against corporations.

The work of this bureau has steadily grown throughout the year. The mailing list of the year 1916 shows ten thousand names in excess of the list of the preceding year, increasing the work of the bureau nearly twenty per cent.

The quality of the work is shown by the fact that the gross collection made for the annual period ending September 30, 1916, was \$12,280,042.67. This amount exceeded that of the fiscal year ending September 30, 1915, by the sum of \$1,044,078.56, and was in excess of any amount collected in any like preceding period under the provisions of article IX of the tax law. It is anticipated that during the present fiscal year, revenues from this source will be larger than those of last year.

THE FOLLOWING IS A STATEMENT IN DETAIL OF 1916 CORPORATION
TAXES

	From Sept. 30, 1915 to Sept. 30, 1916
Insurance-Premiums	\$1, 919, 343 81
Transportation { G. E.*	1, 661, 374 92
{ C. S.†	900, 813 52
Tel. & Tel. { G. E.*	295, 458 35
{ C. S.†	384, 810 26
Miscellaneous, C. S.†	2, 266, 586 61
Gas, Water, etc., G. E.*	1, 225, 786 63
Foreign Banks	73, 686 89
License Fees	51, 428 68
Trust Companies	2, 223, 466 41
Savings Banks	1, 277, 286 59
Total	\$12, 280, 042 67

The quantity of the work is shown by the following brief summary:

More than sixty thousand (60,000) blanks have been addressed, registered and numbered in duplicate and forwarded for reports; thousands of circular letters have been transmitted; more than thirty-three thousand (33,000) notices of assessment have been submitted; and over nine thousand (9,000) letters requiring special or individual reply have been written.

The work of the force in the field, consisting of the clerks in the New York city office and the four examiners has resulted in decided financial gain to the state, but its highest value has been its salutary effect on delinquent corporations, and in this way it has enabled the department to dispose of hundreds of dormant matters. There is still much work to be done in this field.

Thirty-seven appeals from assessments made by the bureau are still pending. This is about the normal number. These appeals represent matters held pending litigation in progress, a half dozen cases of which could not be reached, and petitions based upon current assessments.

* G. E.—Gross earnings taxes.

† C. S.—Capital stock taxes.

GENERAL WORK OF THE TAX COMMISSION

In addition to the activities heretofore noted, the statute places with the State Tax Commission various other duties of a more general nature. On its administration of these duties the commission further reports as follows:

STATE TAX CONFERENCE

In pursuit of its policy of promoting co-operation wherever possible between the local assessors and the department, the commission, pursuant to the provisions of section 171-b of the tax law, summoned all city and town assessors, and also invited all village assessors and supervisors to a conference in the city of Albany on January 12 and 13, 1916. The purpose of this conference was to consider matters relative to taxation, to secure uniformity of valuation throughout the state, and to discuss and formulate desirable changes in the tax law. Over 1,500 assessors and approximately 200 county officials and others were present. Each session was attended by approximately 2,000 men. In the opinion of the commission the first state tax conference of assessors was abundantly justified. It has accomplished and will accomplish much for the better administration of the tax law throughout the state.

COUNTY VISITATIONS

Section 173 of the tax law requires the commission to visit officially every county in the state at least once in two years to inquire into methods of assessment and taxation, and to ascertain whether the assessors faithfully discharge their duties, particularly with reference to the statutory requirement that real and personal property not exempt from taxation shall be assessed at full value. These visitations are, in practice, supplemental to the state tax conference. The conference is held before the field work of the assessor begins, and is intended to give him an opportunity to gain information regarding the performance of his duties in the field work which immediately follows. The county visitations are held after the field work is done. Their purpose is to see how this work has been done, to inquire into the methods of assessment and to ascertain whether the assessors are faithfully discharging their duties. Pursuant to this statutory requirement

the commission visited thirty counties during the year 1916. At most of these meetings the attendance was gratifying. Sections of the tax law relating to the assessment of property were explained, many problems before the assessors were discussed, and instructions were given relating to the preparation of assessment-rolls. At these meetings a question box is conducted and the character of the questions asked has well reflected the attitude of assessors toward their work.

In each tax district in the counties assessors are required to furnish lists of sales of real property in their respective districts. While in many instances these sales were not of much value, the quality of these lists is improving and much valuable information was gained from them during the present year.

EQUALIZATION APPEALS AND REVIEWS

At the date of the last report there were pending and undetermined appeals by the city of Buffalo against the towns of Erie county for the years 1911, 1912, 1913 and 1915. Also an appeal by the towns of Cheektowaga, Evans and Tonawanda from the equalization made by the board of supervisors in Erie county in 1915. Pursuant to a resolution unanimously adopted by the board of supervisors of Erie county, to which reference was made in a former report, the bureau of local assessment, equalization and statistics of this department made an extensive examination of tax conditions in the several tax districts of Erie county. The results of this investigation, together with the tabulation of the sales of real estate made in those tax districts since the first day of December, 1914, and a tabulation of sales covering the years 1911, 1912 and 1913 were presented to the commission and duly considered, and such other data as was on file in the department was also reviewed. On the 29th day of November, 1916, the commission made an order sustaining the three appeals taken by the city of Buffalo for the years 1911, 1912 and 1913, but dismissing the appeal taken by said city from the 1915 equalization. The appeals by the town of Cheektowaga, Evans and Tonawanda from the equalization of 1915 were also sustained. The decisions and orders in these cases have been duly certified to the board of super-

visors of said county and to the appellant tax districts in accordance with the statute, and have been finally closed on the books of the department.

The town of Eden in Erie county has, however, obtained a writ of certiorari to review the determination of the commission made upon the appeals for the years 1911, 1912, 1913 and 1915, and this certiorari is now pending.

The appeal by the town of Hancock taken from the equalization made by the board of supervisors of Delaware county in 1915 has been heard and the decision therein was duly made and certified by the State Tax Commission on the 9th day of November, 1916. The appeal by said town of Hancock was sustained and no writ of certiorari has yet been taken out to review the same.

In Niagara county the review of the equalization made by the board of said county in 1915, which was instituted by the towns of Cambria, Hartland, Lewiston, Newfane, Porter, Somerset, Wilson and Lockport, pursuant to the provisions of section 176-a, has also been heard and decided and the results certified to said county as provided by the statute. This decision was certified to the supervisors of Niagara county on the 7th day of December, 1916, the decision being generally favorable to the contesting towns. This is the first case tried under the new section 176-a.

When this commission assumed office on the 15th day of April 1915, there were then pending and undetermined thirteen appeals from equalization of boards of supervisors, involving seven counties. All of these have now been disposed of, together with the appeals taken since then, and there are no appeals or reviews under section 176-a now pending. The commission has determined that all such appeals and reviews must be heard and determined within the year following the equalization complained of, and this practice will be followed in the future. It is only in this way that substantial justice can be done, for the reason that it is quite impossible to ascertain with any sort of certainty, assessment conditions and ratios of assessed to the true value of property when several years have elapsed since the equalization complained of was made.

ASSESSMENT MAPS

Section 30 of the tax law permits any city or town to establish a tax map for assessment purposes, and such map must be approved by the State Tax Commission. Other statutory provisions permit the cities and towns of Westchester county to prepare assessment maps to be approved by the State Tax Commission. Upon the presentation of such map it is examined by the commission to see that it complies with the law. During the year 1916 tax maps have been submitted to the commission and approved as follows:

Westchester County

Town of Cortlandt

Town of Harrison

Town of New Castle

Saratoga County

City of Saratoga Springs

Up to the present time seventeen maps have been submitted to the commission and have been approved.

COUNTY EQUALIZATIONS

Section 50 of the tax law sets forth very precisely the rule to be used in the equalization of assessments between the towns of a county. As the law was found not to apply to the counties having commissioners on equalization, the commission issued an order of date May 17, 1915, requiring all such commissioners to comply with the statutory requirements. The Legislature of 1916 made this requirement statutory by an amendment to section 52 of the Tax Law. During or prior to the year 1916 the following counties had authorized commissioners on equalization either under the general tax law or by special act:

Columbia

Greene

Madison

Rensselaer

Delaware

Lewis

Oneida

The appointment of these commissions marks a step forward in the quality of county equalization, but the commission feels that the ultimate solution of the difficulties involved in county equalization will be found only by the adoption of the county assessment system when constitutional amendment will permit of it.

PUBLICATIONS

In addition to the circulars issued in the regular course of business, the department has established an official publication known as the New York State Tax Bulletin. The object of the state tax bulletin is to make known to the tax officials of the state proposed changes of policy, and explanations of changes in the tax law and in procedure thereunder; to publish questions submitted by assessors and other tax officials, together with the department answers to the same; to bring to the attention of tax officials throughout the state important decisions of the courts upon tax law, opinions of the attorney-general on tax questions submitted to him, and decisions and rulings of the State Tax Commission on questions of tax law and procedure; to stimulate intercommunication between groups of assessors in different parts of the state who have common problems to solve; to disseminate information of particular activities in localities, and of the forms of statute and administrative detail through which those activities are being developed; to promote suggestion and criticism between assessors and tax officials, and to record and circulate the same for the general mutual advantage of all; to provide a medium through which assessors may be advised accurately of whatever is going on in other parts of the state that would be helpful to them from a tax man's standpoint; and to establish a regular medium of communication between local assessors and the State Tax Commission, to the end that the interchange of ideas, suggestions and necessary information may be facilitated, and the contents of which should be reliable and helpful to all those who are engaged in the administrative work of the tax law in the state of New York.

The first issue of the New York State Tax Bulletin was published in February, 1916 and contained the questions deposited in the question box at the first state conference of local assessors with answers to the same. A copy was mailed to every assessor in the state, and as the questions had been submitted mainly by the assessors themselves they were found to be of practical value. The material in this bulletin having been prepared in question and answer form is available to the student without special effort and the popular demand for it has been large.

The second number of the bulletin contained the proceedings of the First State Tax Conference of Local Assessors and Sixth State Tax Conference which were held jointly in the city of Albany, January 12 and 13, 1916. The bulletin contained a complete report of the addresses and papers at the conference, together with a complete list of the persons attending.

Bulletin No. 3 is a manual for the instruction of assessors. This was a pioneer in its field so far as New York is concerned and is intended primarily as a book of instruction for the assessment of the various classes of property. It is regarded as one of the most important and helpful publications of the department, and the demand has been so great that a revised edition will be necessary in the not distant future.

The fourth number of the bulletin, issued in October, 1916 contains a complete compilation of the tax laws of the state. This is the first time that such a work has been attempted, and it is supplemented by the exhaustive index which forms a complete guide to tax enactments wherever found in the laws of the state. This bulletin has also been published as an appendix to the annual report of the State Tax Department for the year 1915, a copy of which was sent to the chairman of each board of assessors in the state.

The fifth number of the bulletin is the annual review of local assessments, equalization and statistics and was specially designed for the discussion with local assessors of the questions which necessarily arise in their work. The New York State Tax Bulletin is devoted to questions of taxation as they affect positively the improvement of tax administration, and the paramount idea of the publication is to promote the right spirit of co-operation between the local assessors and the State Tax Department.

EFFICIENCY RATING SYSTEM

The efficiency rating system devised by the deputy commissioner in charge of administration during the year was adopted by the commission after careful consideration. Experience with it will undoubtedly suggest modifications, but the commission

is unanimously of the opinion that, in principle, it is a desirable innovation in departmental administration. While mathematical figures are used to indicate the various weights, it is understood that the system depends largely upon the justice and intelligence of those in the department who are entrusted with executive control.

Under this system each employee will be rated as to his efficiency, in accordance with the following table of relative weights:

Initiative	50
Quality	400
Quantity	100
Knowledge	250
Conduct	150
Punctuality	50
<hr/>	
Total number of points	1,000

The system defines with some exactness initiative, quality, quantity, knowledge, conduct and punctuality, so that each person in the department may understand clearly the significance of each. The ratings are made by the heads of the bureaus and divisions and are filed on or before the 10th day of each month with the deputy commissioner of administration who prepares from the general ratings a separate card for each employee setting forth the rating by months. An appeal may be taken to the State Tax Commission by any employee who is dissatisfied with ratings.

FINANCIAL

Statement showing expenditures for salaries and office expenses in the State Tax Department during the calendar years 1915 and 1916.

	Salaries	Office Expenses	Total
1915	\$169,885 69	\$48,734 82	\$218,620 51
1916	195,298 42	61,867 69	257,166 11

ANALYSIS OF OFFICE EXPENSES FOR THE YEARS 1915 AND 1916

Purpose of Expenditure

	1915	1916
Printing	\$11,423 86	\$18,317 91
Equipment	6,794 95	10,850 08
Supplies	2,941 07	4,665 52
Traveling expenses	18,582 11	17,508 49
Communication	7,997 85	9,665 73
Services other than salaries	140 85	10 00
Rent	854 13	849 96
Total	\$48,734 82	\$61,867 69

The increased expenditures for salaries and office expenses for 1916 over similar expenditures for 1915 and prior thereto are due largely to the growth of the work of the department and to the transfer of the corporation tax bureau from the office of the comptroller to this department.

In 1915 the State Tax Department moved out of the temporary quarters provided for it after the fire in 1911 and entered its new offices on the fourth floor of the capitol. These changes necessitated a material increase in expenditures in the last year and a half for new equipment and to replace furniture and equipment damaged and destroyed as the result of such removals.

At the present time there are 98 employees in the department including the 27 employees in the corporation tax bureau, as compared with a total of 68 employees April 16, 1915, when the present commission assumed its duties. Then there were 42 exempt positions in the department as compared with 10 at the date of this report.

LEGISLATIVE RECOMMENDATIONS

Pursuant to the provisions of subdivision fourteen of section 171 of the tax law, specifically charging the tax commission with the duty of recommending "such changes or amendments to the tax laws as it may deem advisable", the following is respectfully submitted:

CONSTITUTIONAL AMENDMENT

Proposed Constitutional Tax Article.—The attention of the constitutional convention of 1915 was called to the present constitutional limitations upon the legislative power, which prohibit the institution and development of a comprehensive system of taxation for the state, especially with respect to the enlarging of tax districts and for a central tax administration therein. That convention adopted a tax article which was essentially a product of compromise, but it failed of adoption.

The tax commission, appreciating the vital necessity for constitutional amendment upon the subject, has given further study to the matter, and in the light of experience submits the following:

Section 1. The Legislature shall establish a plan of state and local taxation and provide for the complete administration thereof. Local tax officers shall be residents of their respective tax districts which shall be defined by the Legislature and they shall be elected by the electors thereof or appointed by such authorities within the district as the Legislature shall designate for that purpose. The jurisdiction, powers and duties of local tax district officers shall be prescribed by law.

Section 2. Hereafter no exemption from taxation shall be granted except by general laws and upon the affirmative vote of two-thirds of all the members elected to each house.

This proposed article preserves the principle of "home rule" and maintains the local tax officer as a constitutional officer, but places him in a class by himself. It gives him no inherent constitutional powers. This article will permit of reasonable and intelligent centralization by legislative enactment in response to local demand as it may from time to time manifest itself. With such a constitutional provision this state will be able to take its place in line with those states which have set the pace in the improvement of tax administration. Under it a county plan of centralized assessment and collection of taxes will be legally feasible. Furthermore, the proposed article makes possible for the state the development of an intelligent and comprehensive tax system to meet modern conditions of taxable sources. Such legislative enactments as the Westchester county tax act of 1914 and the Nassau county tax act of 1915, which were declared unconstitutional

by the courts, could be legally enacted under this article. Indeed, by the provisions of the proposed article, the Legislature will be free to develop any new method of taxation which may prove desirable in view of the growing demands for governmental revenue and the supreme importance of obtaining it in such a way as to distribute the burden most equitably among persons and corporations and the classes of property best able to sustain it.

STATUTORY AMENDMENTS

Corporation Franchise Tax.—Section 181 of the tax law to be amended so as to remove any and all questions as to the taxation of foreign corporations doing business in this state upon the business done therein, whether such a corporation takes out a license to do business here or not.

Simplified Method for Estimating the Franchise Tax on Corporations.—Section 182 of the tax law to be amended so as to clarify the meaning of its terms and to divide corporations into two classes — those paying 3% dividends or less or no dividends, and those paying more than 3% dividends. The rate for the first class to be $\frac{3}{4}$ of a mill on each dollar of appraised value of capital stock, and for the second class, $\frac{1}{4}$ of a mill for each 1% of dividend on the appraised value of capital stock. The appraised value to be the highest appraisal which would be obtained by an estimate based on (1) the par value of the capital stock, (2) the difference between the assets and liabilities exclusive of capital stock, and (3) the average price of stock sold during the year. The minimum tax in any case to be \$10.

State Franchise Tax on Manufacturing Corporations.—A franchise tax on manufacturing companies is proposed. This is for the purpose of providing a new source of revenue to the state and a better revenue from these corporations for the localities in which they are situated. It is proposed to amend article 9 of the tax law by inserting a new section, to be known as 182-a, to apply to manufacturing corporations, foreign or domestic, employing more than 10% of capital in manufacturing within the state; the tax to be computed at the rate of 2 mills on the par value of issued capital stock and evidences of indebtedness of any character in excess of an amount equal to the issued capital stock,

plus $\frac{1}{2}$ mill for each 1% of dividends declared. Personal property of such corporations to be exempted from local taxation for state and local purposes; the localities where such corporations are located to receive three-fourths of the amount collected from such corporations, and one-fourth of the amount collected to be paid into the state treasury.

Under the present law manufacturing corporations actually employing at least 40% of capital in the state in manufacturing are exempted from the state tax. Experience also shows that in many localities manufacturing corporations are favored in the matter of taxation contrary to law. This method will insure uniform treatment of manufacturing corporations throughout the state and will prevent competition in exemption in such cases, an illegal practice now engaged in by localities.

It is estimated that this law will produce approximately \$13,000,000, of which the localities would receive about \$9,750,000, and the state \$3,250,000. It is to be noted that the sum of \$9,750,000 which would go to the localities is a greater sum than the total personal property tax collected in the entire state. This tax will work no hardship on manufacturing corporations and will not tend to drive them from the state because the burden will not prove onerous.

Franchise Tax Administrative Amendments.—Minor amendments for the improvement of the administration of the franchise tax will be submitted in detail during the legislative session.

Special Franchise Tax.—Minor amendments of the special franchise tax sections of the tax law for administrative improvement will also be submitted in detail during the session.

Mortgage Tax Amendments and Recording Tax.—Besides minor administrative amendments for improved administration, which will be submitted later, we recommend extending the principle of the recording tax to all recorded instruments. The rate on all instruments, other than deeds and leases, to be 25 cents flat. In the case of deeds and leases, a tax of 25 cents for each \$100, or fraction thereof, computed on the actual consideration, after deducting therefrom the value of any lien or encumbrance existing and specified in the instrument.

State Equalization.—Section 174 of the tax law to be amended so as to constitute the State Tax Commission the state board of equalization. At present the state board of equalization is composed of the commissioners of the land office, to wit: the lieutenant-governor, the speaker, the secretary of state, the comptroller, the treasurer, the attorney-general and the state engineer and surveyor sitting with the members of the State Tax Commission. None of the commissioners of the land office has any relation whatsoever to the ascertainment of taxable values throughout the state, whereas it is the specific duty of the state tax commissioners to be informed with respect thereto for the purpose of equalizing special franchise assessments with the assessments of other real property in localities all over the state where special franchises are situated, and the tax commissioners must necessarily gather a large mass of statistical information on taxable values; in addition thereto they frequently have before them equalization appeals and reviews in county equalizations.

The tax commissioners are appointive officers, whereas the other members of the state board of equalization are elective, necessitating their running for office every two years. It is an unfair burden to impose upon elective officials to charge them with judicial duties in respect of the equalization of taxable values throughout the state when they must necessarily engage in frequent political campaigns. By imposing the duty of making the state equalization upon the tax commission, undoubtedly a more equitable and scientific result can be obtained otherwise.

Minor Amendments to the Tax Law Generally.—A number of minor amendments for improving the administration of the tax law generally will also be submitted during the session.

GENERAL RECOMMENDATIONS

That the tax law be so amended that statistics of assessments and taxes shall be transmitted to the State Tax Commission immediately after the close of the fiscal year to enable the annual department report to be issued at an earlier date.

That provision be made for an increase in the pay of local assessors; that in no case should such compensation be less than \$3.00 per day; and that all expenses properly incurred by them in the work of assessment shall be paid.

That the true consideration in every deed, mortgage and lease be made known to the assessor before such deed, mortgage or lease shall be entitled to be recorded and that the law be so amended as to require such information.

That the value of the land constituting the forest preserve be fixed by legislative enactment, irrespective of what the market value of such land would be without the inhibition imposed upon it by section 7 of article VII of the state constitution.

STRUCTURAL WEAKNESSES AND SUGGESTED REMEDY

The inherent weakness of New York's taxation system is the constitutional requirement that the township shall be the tax unit. This makes necessary nearly 3,000 local assessors, a number far too large to produce uniform work of a good quality. It makes extremely difficult the selection of assessors by the test of fitness. It prevents compensation adequate to secure the right kind of men. It designates a term of office too short to enable the assessor to gain either the knowledge or the experience necessary for the production of the best results. It prohibits the supervision necessary to secure uniformity of values. It renders assessors unduly subject to local influence. It results in almost total lack of equipment for good assessment work. Under its provisions the board of supervisors of the county has no power to adjust inequalities between individuals; no equalization can make an imperfect assessment more than approximately correct. Under this system, against the most grievous injustice, the individual taxpayer has no redress save by tedious and expensive court procedure. It makes necessary too many assessments, too many bills, too many tax collectors. Under it millions of dollars worth of taxable property is escaping taxation absolutely. And it results in an appalling lack of uniformity in the assessment of property throughout the state.

On the other hand the county system would reduce the number of assessing authorities. It would make possible the selection of assessors by the test of fitness. It would provide compensation sufficient to get the right kind of men. It would provide adequate supervision to secure uniformity of value throughout the county and throughout the state. It would remove the assessor from

undue local influence. It would enable the county adequately to equip the assessor for his work. It would give him opportunity to adjust inequalities between individual taxpayers. It would make assessment valuations the same for all taxation purposes. It would increase the efficiency of the tax system by the establishment of a single levy, a single tax bill and a single payment on the part of the taxpayer. It would eliminate county equalizations with their inequalities and injustice. It would do away with the delay and expense of appeals from county equalization. And in general the substitution of the county for the town as the tax unit would make for efficiency and equity in tax administration.

Evidence accumulates that the county as the tax unit is rapidly coming into favor with the American people. The majority of the states of the union have adopted the county system in some form. Others, where there is no constitutional mandate compelling the town plan but where local sentiment clings to it, have a combination of county and town authorities in one form or another. Testimony in constantly increasing volume is also at hand to show that where this system is in use it is giving far more satisfaction to the taxpayers concerned than does the township system. The city of Greater New York, comprising five counties, administers this department of its government by a single board of taxes and assessments, and as a result of the assessment work of this board, and to secure the equitable distribution of state taxes among all the counties, the state board of equalization during the last five years has removed from the taxable values of property in the five counties in question and placed upon the assessed valuation of the other counties of the state a sum amounting in the aggregate to over two thousand millions of dollars. In 1914 the Legislature responding to local desire in Westchester county, passed a tax administration act applicable to that county alone. In 1915 Nassau county secured a somewhat similar act which went further by abolishing the old town receivers and collectors of taxes and establishing a county receiver of taxes. The county receiver was to collect all state, county, town, village, school district and other taxes levied within the county. These acts applicable to Westchester and Nassau counties were later declared unconstitutional on the ground that they violated the

home rule principle of the state constitution, which secures the right of self-government to the smallest localities.

As a result of its survey of the situation, state and national, and with a serious sense of its responsibility in so doing, the State Tax Commission has proposed an amendment to the fundamental law which will permit the Legislature in its wisdom to determine the tax district area in conformity to the convenience of modern administration of taxation.

The state of New York is in need of a comprehensive tax system. The proposed constitutional amendment, advocated by the tax commission, creates the opportunity for its establishment. The State Tax Commission firmly believes that the ultimate change from the town to the county system will lead to vastly improved conditions in this state by substituting efficiency for inefficiency, economy for waste and equity for inequality and injustice, and we have abiding faith that in due time our citizens will sanction the forward step.

Respectfully submitted,

MARTIN SAXE, *President,*

WALTER H. KNAPP,

RALPH W. THOMAS,

State Tax Commission.

MEETING OF STATE BOARD OF EQUALIZATION 1916

September 5, 1916.

The State Board of Equalization assembled in the hearing room of the State Tax Department, Tuesday, September 5, 1916, pursuant to law.

PRESENT:

State Comptroller, Hon. Eugene M. Travis.

State Treasurer, Hon. James L. Wells.

Attorney-General, Hon. Egburt E. Woodbury.

State Engineer and Surveyor, Hon. Frank M. Williams.

Speaker of Assembly, Hon. Thaddeus C. Sweet.

State Tax Commissioners, Hon. Martin Saxe, President; Hon. Walter H. Knapp, Hon. Ralph W. Thomas.

The meeting was called to order by Hon. Martin Saxe, President of the State Tax Commission, at 12:15 P. M. On motion of Mr. Knapp, seconded by Mr. Thomas, Attorney-General Woodbury was selected as chairman. At the request of Mr. Woodbury, this motion was withdrawn, and on motion of Mr. Knapp, seconded by Mr. Thomas, Hon. Thaddeus C. Sweet, was selected as chairman. Mr. Horace G. Tennant was unanimously selected as secretary.

On invitation of the chairman the following gentlemen were heard by the board:

John W. Byrne, representing the city of Troy; Robert MacIntire, representing the Comptroller of the City of New York; Edward O'Connor, representing the Tax Payers' Association of Troy; John H. Ehrehart, representing the New York Central Railroad and other corporations.

These representatives argued at some length in favor of the claims of their associations, municipalities and clients, presenting affidavits in substantiation of their arguments, after which the State Board of Equalization went into executive session, at 1:40 P. M.

Mr. Lewis K. Rockefeller, Deputy Commissioner in charge of the Bureau of Local Assessment, Equalization and Statistics,

appeared before the board and explained his method for obtaining the data presented for the consideration of the board. After some discussion of the county rates presented by the State Tax Commission, it was moved by the Comptroller to adjourn until Thursday, September 21, 1916, at twelve o'clock noon at the office of the State Tax Department.

Motion unanimously carried. Meeting adjourned.

STATE BOARD OF EQUALIZATION

Albany, September 21, 1916.

The State Board of Equalization met pursuant to adjournment at the office of the State Tax Department, Albany, N. Y., at twelve o'clock noon. All members were present. The secretary read the minutes of the last meeting, which were approved. The board then went into executive session, and after deliberation appointed a sub-committee, consisting of the Lieutenant-Governor, the Attorney-General and State Tax Commissioner Walter H. Knapp, to study the data collected and presented by the State Tax Commission and to report back to this board. On motion of the Comptroller the board adjourned to Thursday, October 5, 1916, at twelve o'clock noon, at the State Tax Department.

HORACE G. TENNANT,

Secretary.

Albany, October 5, 1916.

The State Board of Equalization met pursuant to adjournment at the State Tax Department, Albany, N. Y., at twelve o'clock noon. Present: Hon. Eugene M. Travis, Comptroller; Hon. Francis M. Hugo, Secretary of State; Hon. James L. Wells, State Treasurer; Hon. Martin Saxe, Hon. Walter H. Knapp, and Hon. Ralph W. Thomas, State Tax Commissioners. The sub-committee appointed at the last meeting of the board not having reported, on motion the board adjourned to Thursday, October 26, 1916, at twelve o'clock noon at the State Tax Department.

HORACE G. TENNANT,

Secretary.

Albany, October 26, 1916.

The State Board of Equalization met at the State Tax Department at twelve o'clock noon pursuant to adjournment.

PRESENT :

Lieutenant-Governor, Hon. Edward Schoeneck.

Speaker of the Assembly, Hon. Thaddeus C. Sweet.

Secretary of State, Hon. Francis M. Hugo.

Comptroller, Hon. Eugene M. Travis.

Treasurer, Hon. James L. Wells.

Attorney-General, Hon. Egbert E. Woodbury.

State Engineer and Surveyor, Hon. Frank M. Williams.

State Tax Commissioner, Hon. Martin Saxe, President; State Tax Commissioner, Hon. Walter H. Knapp.

The meeting was called to order by Mr. Sweet, chairman of the board. The minutes of the last two meetings were read and approved. The chairman of the sub-committee, which was appointed to study the data which was submitted to the board by the State Tax Commission, presented its report, which after being discussed was, on motion of the Secretary of State, seconded by the Lieutenant-Governor, duly adopted, all the members present voting for its adoption except the Treasurer and State Tax Commissioner Saxe, who voted in the negative. President Saxe presented a table of rates and dissented from the rates reported by the sub-committee, which was concurred in by the Treasurer. The chairman ordered that the records and data in the possession of the sub-committee be filed with the secretary.

Adjourned.

HORACE G. TENNANT,

Secretary.

The equalization table made by the State Board of Equalization for the year 1916 is based upon the assessment rolls of 1915. The increases of this year not being available at the time have not been taken into consideration, but should show in next year's table.

State Equalization Table

COUNTIES	Assessed value of real property (1915)	Rate of equali- zation	Full value of real property at rate of equalization	Amount deducted from assessed value of real property
1 Albany.....	\$139,257,762	85	\$163,832,661	.....
2 Allegany.....	21,395,243	67	31,933,198	.....
3 Bronx.....	677,126,664	93	728,093,187	\$52,670,921
4 Broome.....	51,833,476	80	64,791,845	.....
5 Cattaraugus.....	36,172,148	70	51,674,497	.....
6 Cayuga.....	41,764,916	70	59,664,165	.....
7 Chautauqua.....	63,238,524	69	91,650,034	.....
8 Chemung.....	36,272,596	74	49,017,021	.....
9 Chenango.....	16,878,337	69	24,461,357	.....
10 Clinton.....	10,124,350	47	21,541,170	.....
11 Columbia.....	26,679,499	73	36,547,258	.....
12 Cortland.....	17,166,920	74	23,198,540	.....
13 Delaware.....	15,994,000	52	30,757,692	.....
14 Dutchess.....	67,647,781	76	89,010,238	.....
15 Erie.....	442,314,558	73	605,910,353	.....
16 Essex.....	17,769,570	57	31,174,684	.....
17 Franklin.....	12,856,355	54	23,808,064	.....
18 Fulton.....	16,771,904	65	25,802,929	.....
19 Genesee.....	32,671,852	73	44,755,961	.....
20 Greene.....	13,008,883	58	22,429,108	.....
21 Hamilton.....	4,994,962	63	7,928,511	.....
22 Herkimer.....	36,351,022	68	53,457,385	.....
23 Jefferson.....	46,781,668	75	62,375,557	.....
24 Kings.....	1,691,912,426	93	1,819,260,673	131,606,960
25 Lewis.....	11,090,503	70	15,843,575	.....
26 Livingston.....	28,282,799	75	37,710,398	.....
27 Madison.....	21,549,612	77	27,986,509	.....
28 Monroe.....	287,033,934	75	382,711,912	.....
29 Montgomery.....	30,295,456	65	46,608,393	.....
30 Nassau.....	125,854,462	56	224,740,110	.....
31 New York.....	5,145,802,495	94	5,474,257,973	450,755,344
32 Niagara.....	77,867,257	63	123,598,820	.....
33 Oneida.....	83,374,296	71	117,428,585	.....
34 Onondaga.....	185,979,253	79	235,416,775	.....
35 Ontario.....	37,769,531	71	53,196,522	.....
36 Orange.....	54,343,699	55	98,806,725	.....
37 Orleans.....	28,830,834	83	34,735,944	.....
38 Oswego.....	33,880,398	75	45,173,864	.....
39 Otsego.....	24,462,903	74	33,057,977	.....
40 Putnam.....	13,788,852	66	20,892,200	.....
41 Queens.....	509,515,978	89	572,489,862	18,514,843
42 Rensselaer.....	83,525,902	88	94,915,797	2,120,505
43 Richmond.....	84,403,224	89	94,835,083	3,067,057
44 Rockland.....	33,054,343	66	50,082,337	.....
45 Saint Lawrence.....	46,311,216	75	61,748,288	.....
46 Saratoga.....	27,841,464	65	42,833,021	.....
47 Schenectady.....	65,649,732	70	93,785,331	.....
48 Schoharie.....	12,062,321	76	15,871,475	.....
49 Schuyler.....	6,771,498	64	10,580,465	.....
50 Seneca.....	17,300,800	75	23,067,733	.....
51 Steuben.....	44,435,316	74	60,047,724	.....
52 Suffolk.....	95,379,977	65	146,738,426	.....
53 Sullivan.....	7,231,505	37	19,544,608	.....
54 Tioga.....	13,913,253	78	17,837,503	.....
55 Tompkins.....	21,243,293	74	28,707,152	.....
56 Ulster.....	33,254,908	68	48,904,276	.....
57 Warren.....	16,126,678	61	26,437,177	.....
58 Washington.....	20,693,050	76	27,227,697	.....
59 Wayne.....	32,898,432	71	46,335,819	.....
60 Westchester.....	404,692,668	73	554,373,517	.....
61 Wyoming.....	20,491,413	72	28,460,295	.....
62 Yates.....	11,650,135	69	16,885,702	.....
Total.....	\$11,335,638,806		\$13,216,951,658	\$658,735,630

Average rate of equalization for State, 85.765909 + per centum.

for the Year 1916

COUNTIES	Amount added to assessed value of real property	Equalized value of real property	Assessed value of personal property (other than bank stock) subject to taxation (1915)	Total equalized value of real property and assessed value of personal property (other than bank stock)
1 Albany.....	\$1,254,811	\$140,512,573	\$7,310,360	\$147,822,933
2 Allegany.....	5,992,555	27,387,798	571,290	27,959,088
3 Bronx.....	.....	624,455,743	6,804,800	631,260,543
4 Broome.....	3,735,840	55,569,316	1,328,950	56,898,266
5 Cattaraugus.....	8,146,954	44,319,102	761,375	45,080,477
6 Cayuga.....	9,406,598	51,171,514	1,206,361	52,377,875
7 Chautauqua.....	15,365,962	78,604,486	1,166,575	79,771,061
8 Chemung.....	5,767,298	42,039,894	1,111,200	43,151,094
9 Chenango.....	4,101,168	20,979,505	590,890	21,570,395
10 Clinton.....	8,350,680	18,474,980	241,810	18,716,790
11 Columbia.....	4,665,589	31,345,088	910,660	32,255,748
12 Cortland.....	2,729,519	19,896,439	270,375	20,166,814
13 Delaware.....	10,385,614	26,379,614	439,432	26,819,046
14 Dutchess.....	8,692,660	76,340,441	4,157,815	80,498,256
15 Erie.....	77,349,963	519,664,521	14,954,125	534,618,646
16 Essex.....	8,967,681	26,737,251	436,600	27,173,851
17 Franklin.....	7,562,848	20,419,203	344,700	20,763,903
18 Fulton.....	5,358,213	22,130,117	779,773	22,909,890
19 Genesee.....	5,713,505	38,385,357	1,612,200	39,997,557
20 Greene.....	6,227,646	19,236,529	318,725	19,555,254
21 Hamilton.....	1,804,998	6,799,960	8,709	6,808,669
22 Herkimer.....	9,497,191	45,848,213	956,313	46,804,526
23 Jefferson.....	6,715,296	53,496,964	1,955,560	55,452,524
24 Kings.....	.....	1,560,305,466	43,606,010	1,603,911,476
25 Lewis.....	2,497,883	13,588,386	387,156	13,975,542
26 Livingston.....	4,059,867	32,342,666	1,418,845	33,761,511
27 Madison.....	2,453,272	24,002,884	703,085	24,705,969
28 Monroe.....	41,202,420	328,236,354	8,985,825	337,222,179
29 Montgomery.....	9,678,656	39,974,112	762,251	40,736,363
30 Nassau.....	66,895,938	192,750,400	2,227,850	194,978,250
31 New York.....	.....	4,695,047,151	292,349,590	4,987,396,741
32 Niagara.....	28,138,396	106,005,653	862,940	106,868,593
33 Oneida.....	17,339,395	100,713,691	6,233,485	106,947,176
34 Onondaga.....	15,928,076	201,907,329	5,787,833	207,695,162
35 Ontario.....	7,854,950	45,624,481	1,611,750	47,236,231
36 Orange.....	30,398,788	84,742,487	2,537,110	87,279,597
37 Orleans.....	960,764	29,791,598	309,930	30,101,528
38 Oswego.....	4,863,378	38,743,776	1,574,451	40,318,227
39 Otsego.....	3,889,572	28,352,475	1,092,720	29,445,195
40 Putnam.....	4,129,533	17,918,385	910,150	18,828,535
41 Queens.....	.....	491,001,135	7,635,650	498,636,785
42 Rensselaer.....	.....	81,405,397	3,271,071	84,676,468
43 Richmond.....	.....	81,336,167	1,655,705	82,991,872
44 Rockland.....	9,899,229	42,953,572	676,822	43,630,394
45 Saint Lawrence.....	6,647,765	52,958,981	2,016,820	54,975,801
46 Saratoga.....	8,894,666	36,736,130	833,920	37,570,050
47 Schenectady.....	14,786,111	80,435,843	2,454,342	82,890,185
48 Schoharie.....	1,549,994	13,612,315	350,027	13,962,342
49 Schuyler.....	2,302,934	9,074,432	133,940	9,208,372
50 Seneca.....	2,483,451	19,784,251	422,450	20,206,701
51 Steuben.....	7,065,161	51,500,477	1,310,585	52,811,062
52 Suffolk.....	30,471,569	125,851,546	2,789,425	128,640,971
53 Sullivan.....	9,531,106	16,762,611	134,565	16,897,176
54 Tioga.....	1,385,244	15,298,497	359,250	15,657,747
55 Tompkins.....	3,377,657	24,620,950	666,870	25,287,820
56 Ulster.....	8,688,289	41,943,197	438,675	42,381,872
57 Warren.....	6,547,407	22,674,085	436,724	23,110,809
58 Washington.....	2,659,032	23,352,082	819,985	24,172,067
59 Wayne.....	6,841,905	39,740,337	517,830	40,258,167
60 Westchester.....	70,770,824	475,463,492	7,365,702	482,829,194
61 Wyoming.....	3,917,818	24,409,231	694,585	25,103,816
62 Yates.....	2,832,041	14,482,176	405,475	14,887,651
Total.....	\$658,735,630	\$11,335,638,806	\$454,989,997	\$11,790,628,803

President Saxe's Proposed State

COUNTIES	Assessed value of real property (1915)	Rate of equali- zation	Full value of real property at rate of equalization	Amount deducted from assessed value of real property
1 Albany.....	\$139,257,762	75	\$185,677,016	.....
2 Allegany.....	21,395,243	61	35,074,168	.....
3 Bronx.....	677,126,664	93	728,093,187	\$71,464,133
4 Broome.....	51,833,476	70	74,047,822	.....
5 Cattaraugus.....	36,172,148	67	53,988,280	.....
6 Cayuga.....	41,764,916	65	64,253,716	.....
7 Chautauqua.....	63,238,524	61	103,669,711	.....
8 Chemung.....	36,272,596	70	51,817,994	.....
9 Chenango.....	16,878,337	64	26,372,401	.....
10 Clinton.....	10,124,350	41	24,693,536	.....
11 Columbia.....	26,679,499	65	41,045,383	.....
12 Cortland.....	17,166,920	68	25,245,470	.....
13 Delaware.....	15,994,000	45	35,542,222	.....
14 Dutchess.....	67,647,781	70	96,639,687	.....
15 Erie.....	442,314,558	65	680,483,935	.....
16 Essex.....	17,769,570	53	33,527,490	.....
17 Franklin.....	12,856,355	45	28,569,677	.....
18 Fulton.....	16,771,904	62	27,051,458	.....
19 Genesee.....	32,671,852	70	46,674,074	.....
20 Greene.....	13,008,883	60	21,681,471	.....
21 Hamilton.....	4,994,962	59	8,466,037	.....
22 Herkimer.....	36,351,022	64	56,798,471	.....
23 Jefferson.....	46,781,668	64	73,096,356	.....
24 Kings.....	1,691,912,426	93	1,819,260,673	178,564,911
25 Lewis.....	11,090,503	68	16,309,563	.....
26 Livingston.....	28,282,799	75	37,710,398	.....
27 Madison.....	21,549,612	73	29,520,016	.....
28 Monroe.....	287,033,934	70	410,048,477	.....
29 Montgomery.....	30,295,456	57	53,149,922	.....
30 Nassau.....	125,854,462	52	242,027,811	.....
31 New York.....	5,145,802,495	94	5,474,257,973	592,054,447
32 Niagara.....	77,867,257	52	149,744,725	.....
33 Oneida.....	83,374,296	60	138,957,160	.....
34 Onondaga.....	185,979,253	76	244,709,543	.....
35 Ontario.....	37,769,531	67	56,372,434	.....
36 Orange.....	54,343,699	46	118,138,476	.....
37 Orleans.....	28,830,834	80	36,038,542	.....
38 Oswego.....	33,880,398	66	51,333,936	.....
39 Otsego.....	24,462,903	68	35,974,857	.....
40 Putnam.....	13,788,852	58	23,773,882	.....
41 Queens.....	509,515,978	89	572,489,862	33,291,695
42 Rensselaer.....	83,525,902	84	99,435,597	810,645
43 Richmond.....	84,403,224	89	94,835,083	5,514,894
44 Rockland.....	33,054,343	64	51,647,410	.....
45 Saint Lawrence.....	46,311,216	65	71,248,024	.....
46 Saratoga.....	27,841,464	59	47,188,922	.....
47 Schenectady.....	65,649,732	68	96,543,723	.....
48 Schoharie.....	12,062,321	74	16,300,433	.....
49 Schuyler.....	6,771,498	62	10,921,770	.....
50 Seneca.....	17,300,800	73	23,699,726	.....
51 Steuben.....	44,435,316	71	62,584,952	.....
52 Suffolk.....	95,379,977	60	158,966,628	.....
53 Sullivan.....	7,231,505	32	22,598,453	.....
54 Tioga.....	13,913,253	75	18,551,004	.....
55 Tompkins.....	21,243,293	71	29,920,130	.....
56 Ulster.....	33,254,908	58	57,336,048	.....
57 Warren.....	16,126,678	59	27,333,352	.....
58 Washington.....	20,693,050	73	28,346,643	.....
59 Wayne.....	32,898,432	63	52,219,733	.....
60 Westchester.....	404,692,668	70	578,132,328	.....
61 Wyoming.....	20,491,413	70	29,273,447	.....
62 Yates.....	11,650,135	66	17,651,719	.....
Total.....	\$11,335,638,806		\$13,627,062,937	\$881,700,725

Average rate of equalization for the State, 83.184754 per centum.

Equalization Table for the Year 1916

COUNTIES	Amount added to assessed value of real property	Equalized value of real property	Assessed value of personal property (other than bank stock) subject to taxation (1915)	Total equalized value of real property and assessed value of personal property (other than bank stock)
1 Albany.....	\$15,197,207	\$154,454,969	\$7,310,360	\$161,765,329
2 Allegany.....	7,781,117	29,176,360	571,290	29,747,650
3 Bronx.....	.....	605,662,531	6,804,800	612,467,331
4 Broome.....	9,763,023	61,596,499	1,328,950	62,925,449
5 Cattaraugus.....	8,737,870	44,910,018	761,375	45,671,393
6 Cayuga.....	11,684,380	53,449,296	1,206,361	54,655,657
7 Chautauqua.....	22,998,870	86,237,394	1,166,575	87,403,969
8 Chemung.....	6,832,075	43,104,671	1,111,200	44,215,871
9 Chenango.....	5,059,480	21,937,817	590,890	22,528,707
10 Clinton.....	10,416,907	20,541,257	241,810	20,783,067
11 Columbia.....	7,464,002	34,143,501	910,660	35,054,161
12 Cortland.....	3,833,462	21,000,382	270,375	21,270,757
13 Delaware.....	13,571,710	29,565,710	439,432	30,005,142
14 Dutchess.....	12,741,705	80,389,486	4,157,815	84,547,301
15 Erie.....	123,744,329	566,058,887	14,954,125	581,013,012
16 Essex.....	10,120,190	27,889,760	436,600	28,326,360
17 Franklin.....	10,909,261	23,765,616	344,700	24,110,316
18 Fulton.....	5,730,785	22,502,689	779,773	23,282,462
19 Genesee.....	6,153,862	38,825,714	1,612,200	40,437,914
20 Greene.....	5,026,795	18,035,678	318,725	18,354,403
21 Hamilton.....	2,047,490	7,042,452	8,709	7,051,161
22 Herkimer.....	10,896,646	47,247,668	956,313	48,203,981
23 Jefferson.....	14,023,356	60,805,024	1,955,560	62,760,584
24 Kings.....	.....	1,513,347,515	43,606,010	1,556,953,525
25 Lewis.....	2,476,567	13,567,070	387,156	13,954,226
26 Livingston.....	3,086,503	31,369,302	1,418,845	32,788,147
27 Madison.....	3,006,541	24,556,153	703,085	25,259,238
28 Monroe.....	54,063,883	341,097,817	8,985,825	350,083,642
29 Montgomery.....	13,917,176	44,212,632	762,251	44,974,883
30 Nassau.....	75,475,777	201,330,239	2,227,850	203,558,089
31 New York.....	.....	4,553,748,048	292,349,590	4,846,097,638
32 Niagara.....	46,697,524	124,564,781	862,940	125,427,721
33 Oneida.....	32,216,876	115,591,172	6,233,485	121,824,657
34 Onondaga.....	17,581,778	203,561,031	5,787,833	209,348,864
35 Ontario.....	9,123,740	46,893,271	1,611,750	48,505,021
36 Orange.....	43,929,502	98,273,201	2,537,110	100,810,311
37 Orleans.....	1,147,739	29,978,573	309,930	30,288,503
38 Oswego.....	8,821,610	42,702,008	1,574,451	44,276,459
39 Otsego.....	5,462,693	29,925,596	1,092,720	31,018,316
40 Putnam.....	5,987,393	19,776,245	910,150	20,686,395
41 Queens.....	.....	476,224,283	7,635,650	483,859,933
42 Rensselaer.....	.....	82,715,257	3,271,071	85,986,328
43 Richmond.....	.....	78,888,330	1,655,705	80,544,035
44 Rockland.....	9,908,428	42,962,771	676,822	43,639,593
45 Saint Lawrence.....	12,956,277	50,267,493	2,016,820	61,284,313
46 Saratoga.....	11,412,525	39,253,989	833,920	40,087,909
47 Schenectady.....	14,659,926	80,309,658	2,454,342	82,764,000
48 Schoharie.....	1,497,154	13,559,475	350,027	13,909,502
49 Schuyler.....	2,313,750	9,085,248	133,940	9,219,188
50 Seneca.....	2,413,759	19,714,559	422,450	20,137,009
51 Steuben.....	7,625,822	52,061,138	1,310,585	53,371,723
52 Suffolk.....	36,856,021	132,235,998	2,789,425	135,025,423
53 Sullivan.....	11,566,963	18,798,468	134,565	18,933,033
54 Tioga.....	1,518,354	15,431,607	359,250	15,790,857
55 Tompkins.....	3,645,694	24,888,987	666,870	25,555,857
56 Ulster.....	14,439,942	47,694,850	438,675	48,133,525
57 Warren.....	6,610,504	22,737,182	436,724	23,173,906
58 Washington.....	2,887,035	23,580,085	819,985	24,400,070
59 Wayne.....	10,540,424	43,438,856	517,830	43,956,686
60 Westchester.....	76,225,287	480,917,955	7,365,702	488,283,657
61 Wyoming.....	3,859,632	24,351,045	694,585	25,045,630
62 Yates.....	3,033,404	14,683,539	405,475	15,089,014
Total.....	\$881,700,725	\$11,335,638,806	\$454,989,997	\$11,790,628,803

1916 RATES OF EQUALIZATION

COMPLETE LIST OF FINAL RATES OF EQUALIZATION FOR ALL CITIES,
TOWNS AND VILLAGES OF THE STATE FOR THE YEAR 1916

Cities and Towns	Rate Per cent	Cities and Towns	Rate Per cent
ALBANY COUNTY		Friendship.....	68
Albany city.....	85	Friendship village.....	65
Berne.....	75	Genesee.....	50
Bethlehem.....	65	Granger.....	70
Coeymans.....	72	Grove.....	65
Ravena village.....	50	Hume.....	50
Cohoes city.....	75	Independence.....	50
Colonie.....	70	New Hudson.....	55
Green Island.....	88	Rushford.....	60
Green Island village.....	88	Scio.....	65
Guilderland.....	60	Ward.....	75
Altamont village.....	75	Wellsville.....	62
Knox.....	80	Wellsville village.....	45
New Scotland.....	75	West Almond.....	58
Voorheesville village.....	65	Willing.....	61
Rensselaerville.....	80	Wirt.....	70
Watervliet city.....	90	Richburg village.....	65
Westerlo.....	70		
ALLEGANY COUNTY		BROOME COUNTY	
Alfred.....	70	Barker.....	70
Alfred village.....	50	Binghamton city.....	70
Allen.....	58	Binghamton.....	65
Alma.....	50	Chenango.....	70
Almond.....	76	Colesville.....	65
Amity.....	70	Conklin.....	67
Belmont village.....	50	Dickinson.....	70
Andover.....	70	Port Dickinson village.....	75
Andover village.....	55	Fenton.....	75
Angenca.....	63	Kirkwood.....	85
Angelica village.....	60	Lisle.....	65
Belfast.....	55	Lisle village.....	50
Birdsall.....	70	Maine.....	70
Bolivar.....	72	Nanticoke.....	70
Bolivar village.....	70	Sanford.....	85
Richburg village.....	65	Deposit village.....	60
Burns.....	67	Triangle.....	70
Canaseraga village.....	55	Whitney's Point village...	65
Caneadea.....	60	Union.....	78
Centerville.....	53	Endicott village.....	60
Clarksville.....	50	Lestershire village.....	50
Cuba.....	70	Union village.....	60
Cuba village.....	80	Vestal.....	67
		Windsor.....	80
		Windsor village.....	75

STATE TAX COMMISSION

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Cities and Towns	Rate Per cent	Cities and Towns	Rate Per cent
CATTARAUGUS COUNTY		CAYUGA COUNTY	
Allegany.....	67	Auburn city	75
Allegany village	60	Aurelius.....	60
Ashford.....	67	Cayuga village	65
Carrollton.....	55	Brutus.....	70
Limestone village	50	Weedsport village	75
Cold Spring.....	67	Cato.....	70
Conewango.....	70	Cato village	65
East Randolph village	63	Meridian village	70
Dayton.....	78	Conquest.....	80
South Dayton village	75	Fleming.....	60
East Otto.....	65	Genoa.....	55
Elko.....	78	Ira.....	73
Ellicottville.....	73	Cato village	65
Ellicottville village	50	Ledyard.....	71
Farmersville.....	65	Aurora village	40
Franklinville.....	78	Locke.....	65
Franklinville village	72	Mentz.....	70
Freedom.....	60	Port Byron village	70
Great Valley.....	67	Montezuma.....	70
Hinsdale.....	62	Moravia.....	60
Humphrey.....	67	Moravia village	65
Ischua.....	65	Niles.....	70
Leon.....	76	Owasco.....	65
Little Valley.....	67	Scipio.....	62
Little Valley village	50	Sempronius.....	70
Lyndon.....	56	Sennett.....	60
Machias.....	65	Springport.....	55
Mansfield.....	63	Union Springs village	60
Napoli.....	55	Sterling.....	80
New Albion.....	62	Fairhaven village	65
Cattaraugus village	52	Summerhill.....	70
Olean city	70	Throop.....	70
Olean.....	74	Venice.....	60
Otto.....	68	Victory.....	67
Perrysburg.....	65		
Perrysburg village	65	CHAUTAUQUA COUNTY	
Perna.....	80	Arkwright.....	58
Gowanda village	70	Busti.....	60
Portville.....	61	Lakewood village	55
Portville village	50	Carroll.....	60
Randolph.....	72	Charlotte.....	60
East Randolph village	63	Sinclairville village	55
Randolph village	55	Chautauqua.....	55
Red House.....	61	Mayville village	60
Salamanca city	75	Cherry Creek.....	55
Salamanca.....	60	Cherry Creek village	60
South Valley.....	60	Clymer.....	60
Yorkshire.....	65	Dunkirk city	60
Delevan village	65	Dunkirk.....	65

Cities and Towns	Rate Per cent	Cities and Towns	Rate Per cent
		CHENANGO COUNTY	
Ellery.....	60	Afton.....	60
Bemus Point village	60	Afton village	60
Ellicott.....	65	Bainbridge.....	70
Celeron village	50	Bainbridge village	70
Falconer village	60	Columbus.....	70
Ellington.....	60	Coventry.....	80
French Creek.....	70	German.....	65
Gerry.....	55	Greene.....	65
Sinclairville village	55	Greene village	65
Hanover.....	62	Guilford.....	60
Forestville village	60	Lincklaen.....	65
Silver Creek village	60	McDonough.....	69
Harmony.....	65	New Berlin.....	59
Panama village	70	New Berlin village	60
Jamestown city	60	North Norwich.....	63
Kiantone.....	60	Norwich city	60
Mina.....	70	Norwich.....	50
Poland.....	55	Otselic.....	65
Pomfret.....	65	Oxford.....	65
Fredonia village	60	Oxford village	65
Portland.....	60	Pharsalia.....	65
Brocton village	60	Pitcher.....	65
Ripley.....	70	Plymouth.....	67
Sheridan.....	60	Preston.....	65
Sherman.....	60	Sherburne.....	65
Sherman village	60	Earlville village	50
Stockton.....	70	Sherburne village	50
Villanova.....	65	Smithville.....	70
Westfield.....	60	Smyrna.....	70
Westfield village	50	Smyrna village	60
CHEMUNG COUNTY		CLINTON COUNTY	
Ashland.....	75	Altona.....	35
Wellsburg village	70	Ausable.....	55
Baldwin.....	65	Keeseville village	68
Big Flats.....	68	Beekmantown.....	40
Catlin.....	60	Black Brook.....	40
Chemung.....	70	Champlain.....	40
Elmira city	82	Champlain village	45
Elmira.....	75	Rouses Point village	45
Elmira Heights village	40	Chazy.....	42
Erin.....	75	Clinton.....	15
Horseheads.....	60	Dannemora.....	35
Horseheads village	50	Dannemora village	40
Elmira Heights village	40	Ellenburg.....	25
Southport.....	70	Mooers.....	20
Van Etten.....	60	Mooers village	20
Van Etten village	55	Peru.....	42
Veteran.....	70		

Cities and Towns	Rate Per cent
Plattsburg city	50
Plattsburg	38
Saranac	35
Dannemora village	40
Schuyler Falls	40

COLUMBIA COUNTY

Ancram	56
Ansterlitz	58
Canaan	70
Chatham	65
Chatham village	70
Claverack	75
Philmont village	70
Clermont	70
Copake	70
Gallatin	65
German town	38
Ghent	75
Chatham village	70
Greenport	50
Hillsdale	70
Hudson city	75
Kinderhook	63
Kinderhook village	60
Valatie village	65
Livingston	61
New Lebanon	66
Stockport	75
Stuyvesant	65
Taghkanic	73

CORTLAND COUNTY

Cincinnatus	60
Cortland city	70
Cortlandville	70
Homer village	70
McGrawville village	70
Cayler	70
Phetown	75
Harford	73
Homer	67
Homer village	70
Lapeer	75
Marathon	70
Marathon village	75
Preble	67
Scott	60
Salon	65

Cities and Towns	Rate Per cent
Taylor	70
Truxton	67
Virgil	76
Willet	70

DELAWARE COUNTY

Andes	60
Andes village	55
Bovina	55
Colchester	48
Davenport	48
Delhi	49
Delhi village	50
Deposit	51
Deposit village	60
Franklin	70
Franklin village	65
Hamden	50
Hancock	45
Hancock village	45
Harpersfield	50
Stamford village	45
Kortright	50
Masonville	55
Meredith	58
Middletown	47
Fleischmanns village	40
Margaretville village	35
Roxbury	53
Sidney	75
Sidney village	70
Stamford	51
Hobart village	50
Stamford village	45
Tampkins	54
Walton	51
Walton village	35

DUTCHESS COUNTY

Amenia	60
Beacon city	75
Beekman	70
Clinton	71
Dover	69
East Fishkill	55
Fishkill	55
Fishkill village	60
Hyde Park	65
La Grange	68

Cities and Towns	Rate Per cent	Cities and Towns	Rate Per cent
Milan.....	65	Hamburg.....	85
Northeast.....	61	Blasdell village.....	65
Millerton village.....	50	Hamburg village.....	70
Pawling.....	60	Holland.....	50
Pawling village.....	50	Lackawanna city.....	50
Pine Plains.....	67	Lancaster.....	50
Pleasant Valley.....	58	Depew village.....	50
Pleasant Valley village.....	60	Lancaster village.....	70
Poughkeepsie city.....	80	Marilla.....	54
Poughkeepsie.....	67	Newstead.....	70
Wappingers Falls village..	50	Akron village.....	80
Red Hook.....	65	North Collins.....	70
Red Hook village.....	70	North Collins village.....	60
Tivoli village.....	60	Sardinia.....	53
Rhinebeck.....	60	Tonawanda city.....	70
Rhinebeck village.....	50	Tonawanda.....	60
Stamford.....	71	Kenmore village.....	75
Union Vale.....	45	Wales.....	54
Wappinger.....	65	West Seneca.....	50
Wappingers Falls village..	50		
Washington.....	60		
Millbrook village.....	60		
ERIE COUNTY		ESSEX COUNTY	
Alden.....	60	Chesterfield.....	55
Alden village.....	60	Keeseville village.....	68
Amherst.....	85	Crown Point.....	64
Williamsville village.....	40	Elizabethtown.....	58
Aurora.....	85	Elizabethtown village.....	50
East Aurora village.....	75	Essex.....	55
Boston.....	49	Jay.....	51
Brant.....	78	Keene.....	45
Farnham village.....	60	Lewis.....	80
Buffalo city.....	73	Minerva.....	45
Cheektowaga.....	57	Moriah.....	52
Depew village.....	50	Port Henry village.....	40
Sloan village.....	60	Newcomb.....	32
Clarence.....	65	North Elba.....	70
Colden.....	75	Lake Placid village.....	75
Collins.....	56	Saranac Lake village.....	50
Gowanda village.....	70	North Hudson.....	57
Concord.....	57	Saint Armand.....	50
Springville village.....	60	Bloomington village.....	50
East Hamburg.....	55	Saranac Lake village.....	50
Eden.....	70	Schroon.....	35
Elma.....	65	Ticonderoga.....	73
Evans.....	70	Ticonderoga village.....	73
Angola village.....	65	Westport.....	45
Grand Island.....	48	Westport village.....	40
		Willsboro.....	55
		Wilmington.....	65

STATE TAX COMMISSION

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Cities and Towns	Rate Per cent
FRANKLIN COUNTY	
Altamont.....	37
Tupper Lake village	42
Bangor.....	51
North Bangor village	58
Belmont.....	41
Bombay	47
Brandon.....	45
Brighton.....	50
Burke.....	49
Chateaugay.....	70
Chateaugay village	80
Constable.....	40
Dickinson.....	48
Duane.....	50
Fort Covington.....	51
Fort Covington village	45
Franklin.....	41
Harriettstown.....	37
Saranac Lake village.....	50
Malone.....	61
Malone village	67
Moir.....	60
Santa Clara.....	60
Waverly.....	47
Westville.....	48

FULTON COUNTY	
Bleecker.....	60
Broadalbin.....	64
Caroga.....	63
Ephratah.....	67
Gloversville city	60
Johnstown city	65
Johnstown.....	70
Mayfield.....	60
Mayfield village	60
Northampton.....	58
Northville village	58
Oppenheim.....	60
Doigtsville village	60
Perth.....	65
Stratford.....	50

GENESEE COUNTY	
Alabama.....	72
Alexander.....	70
Alexander village	72
Batavia city	75

Cities and Towns	Rate Per cent
Batavia.....	71
Bergen.....	71
Bergen village	75
Bethany.....	74
Byron.....	80
Darien.....	76
Elba.....	90
Elba village	80
Le Roy.....	75
Le Roy village	65
Oakfield.....	80
Oakfield village	50
Pavilion.....	91
Pembroke.....	85
Corfu village	75
Stafford.....	80

GREENE COUNTY	
Ashland.....	60
Athens.....	68
Athens village	70
Cairo.....	70
Catskill.....	73
Catskill village	73
Coxsackie.....	67
Coxsackie village	70
Durham.....	67
Greenville.....	68
Halcott.....	35
Hunter.....	25
Hunter village	30
Tannersville village	20
Jewett.....	61
Lexington.....	59
New Baltimore.....	69
Pratts ville.....	50
Windham.....	50

HAMILTON COUNTY	
Arietta.....	63
Benson.....	64
Hope.....	60
Indian Lake.....	65
Inlet.....	62
Lake Pleasant.....	56
Long Lake.....	30
Morehouse.....	50
Wells.....	75

Cities and Towns	Rate Per cent	Cities and Towns	Rate Per cent
HERKIMER COUNTY			
Columbia.....	75	Champion.....	62
Danube.....	74	West Carthage village	50
Fairfield.....	64	Clayton.....	46
Middleville village	65	Clayton village	45
Frankfort.....	70	Ellisburg.....	75
Frankfort village	70	Belleville village	70
German Flats.....	69	Ellisburg village	70
Ilion village	50	Mannsville village	70
Mohawk village	60	Henderson.....	74
Herkimer.....	65	Henderson village	76
Herkimer village	65	Hounsfield.....	75
Litchfield.....	68	Sacketts Harbor village ...	65
Little Falls city	65	Le Ray.....	55
Little Falls.....	50	Black River village	55
Manheim.....	60	Lorraine.....	75
Dolgeville village	60	Lyme.....	70
Newport.....	61	Chaumont village	75
Middleville village	65	Orleans.....	45
Newport village	70	Pamelia.....	60
Poland village	70	Glen Park village	60
Norway.....	64	Philadelphia.....	72
Ohio.....	58	Philadelphia village	60
Russia.....	60	Rodman.....	80
Cold Brook village	55	Rutland.....	65
Poland village	70	Black River village	55
Salisbury.....	72	Theresa.....	61
Schuyler.....	60	Theresa village	80
Stark.....	70	Watertown city	65
Warren.....	67	Watertown.....	70
Webb.....	60	Wilna.....	52
Old Forge village	50	Carthage village	40
Wilmurt.....	60	Worth.....	83
Winfield.....	75		
West Winfield village	78		
JEFFERSON COUNTY		LEWIS COUNTY	
Adams.....	75	Croghan.....	57
Adams village	70	Croghan village	50
Alexandria.....	40	Denmark.....	75
Alexandria Bay village	60	Copenhagen village	50
Antwerp.....	65	Diana.....	69
Antwerp village	68	Harrisville village	35
Brownville.....	60	Greig.....	62
Brownville village	60	Harrisburg.....	70
Dexter village	60	High Market.....	70
Glen Park village	60	Lewis.....	71
Cape Vincent.....	70	Leyden.....	55
Cape Vincent village	78	Port Leyden village	60
		Lowville.....	76
		Lowville village	80

Cities and Towns	Rate Per cent
Lyonsdale.....	59
Lyons Falls village.....	60
Port Leyden village.....	60
Martinsburg.....	70
Montague.....	70
New Bremen.....	60
Croghan village.....	50
Oacola.....	67
Pinckney.....	67
Turin.....	80
Turin village.....	75
Watson.....	72
West Turin.....	76
Constableville village.....	73
Lyons Falls village.....	60

LIVINGSTON COUNTY

Avon.....	78
Avon village.....	70
Caledonia.....	80
Caledonia village.....	70
Canesús.....	77
Genesee.....	85
Genesee village.....	80
Groveland.....	65
Leicester.....	82
Moscow village.....	88
Lima.....	77
Lima village.....	70
Livonia.....	77
Livonia village.....	80
Mount Morris.....	60
Mount Morris village.....	58
North Danville.....	65
Danville village.....	60
Nunda.....	75
Nunda village.....	70
Onian.....	76
Portage.....	81
Sparta.....	76
Springwater.....	77
West Sparta.....	73
Yerk.....	72

MADISON COUNTY

Brookfield.....	85
Brookfield village.....	75
Cazenovia.....	68
Cazenovia village.....	70

Cities and Towns	Rate Per cent
De Ruyter.....	70
De Ruyter village.....	72
Eaton.....	61
Morrisville village.....	78
Fenner.....	79
Georgetown.....	81
Hamilton.....	78
Earlville village.....	50
Hamilton village.....	67
Lebanon.....	78
Lenox.....	65
Canastota village.....	55
Wampsville village.....	65
Lincoln.....	68
Madison.....	72
Madison village.....	80
Nelson.....	75
Oneida city.....	75
Smithfield.....	78
Stookbridge.....	65
Munnsville village.....	65
Sullivan.....	67
Chittenango village.....	70

MONTAONE COUNTY

Brighton.....	85
Chili.....	85
Clarkson.....	86
Gates.....	82
Greece.....	90
Hamlin.....	93
Henrietta.....	90
Irondequoit.....	80
Mendon.....	90
Honeoye Falls village.....	75
Ogden.....	84
Spencerport village.....	75
Parma.....	85
Hilton village.....	50
Penfield.....	82
Perinton.....	82
East Rochester village.....	70
Fairport village.....	70
Pittsford.....	80
East Rochester village.....	70
Pittsford village.....	55
Riga.....	92
Churchville village.....	75
Rochester city.....	80

Cities and Towns	Rate Per cent
Rush.....	83
Sweden.....	95
Brockport village	75
Webster.....	93
Webster village	50
Wheatland.....	84
Scottsville village	75

MONTGOMERY COUNTY

Amsterdam city	50
Amsterdam.....	68
Fort Johnson village ...	60
Hagaman village	60
Canajoharie.....	65
Canajoharie village	55
Fort Plain village	65
Charleston.....	73
Florida.....	55
Glen.....	80
Fultonville village	85
Minden.....	70
Fort Plain village	65
Mohawk.....	78
Fonda village	60
Palatine.....	50
Nelliston village	53
Palatine Bridge village ...	40
Root.....	68
St. Johnsville.....	61
St. Johnsville village	61

NASSAU COUNTY

Hempstead.....	52
Cedarhurst village	40
East Rockaway village	30
Floral Park village	35
Freeport village	60
Hempstead village	55
Lawrence village	55
Long Beach village	55
Lynbrook village	30
Mineola village	45
Rockville Center village ...	35
Woodsburg village	50
North Hempstead.....	50
Floral Park village	35
Great Neck Estates village.	50
Mineola village	45
Plandome village	30

Cities and Towns	Rate Per cent
Saddle Rock village	50
Sands Point village	50
Oyster Bay.....	50
Farmingdale village	50
Sea Cliff village	55

CITY OF NEW YORK

Bronx Borough.....	92
Brooklyn Borough.....	92
Manhattan Borough.....	93
Queens Borough.....	89
Richmond Borough.....	89

NIAGARA COUNTY

Cambria.....	65
Hartland.....	57
Middleport village	70
Lewiston.....	65
Lewiston village	75
Lockport city	65
Lockport.....	60
Newfane.....	65
Niagara.....	70
La Salle village	70
Niagara Falls city	52
North Tonawanda city	60
Pendleton	51
Porter.....	55
Youngstown village	50
Royalton.....	64
Middleport village	70
Somerset.....	51
Barker village	50
Wheatfield.....	67
Wilson.....	85
Wilson village	85

ONEIDA COUNTY

Annsville.....	60
Augusta.....	55
Oriskany Falls village	55
Ava.....	40
Boonville.....	50
Boonville village	55
Bridgewater.....	61
Bridgewater village	61
Camden.....	60
Camden village	65
Deerfield.....	50

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Cities and Towns	Rate Per cent
Florence.....	38
Floyd.....	60
Forestport.....	42
Foresport village	42
Kirkland.....	45
Clinton village	60
Lee.....	45
Marcy.....	30
Marshall.....	61
Waterville village	60
New Hartford.....	50
New Hartford village	55
Paris.....	50
Clayville village	50
Remsen.....	50
Remsen village	55
Rome city	60
Sangerfield.....	60
Waterville village	60
Steuben.....	52
The City of Sherrill.....	50
Trenton.....	45
Holland Patent village	45
Prospect village.....	45
Remsen village	55
Trenton village	50
Utica city	70
Vernon.....	54
Oneida Castle village	45
Vernon village	50
The City of Sherrill.....	50
Verona.....	60
Vienna.....	42
Western.....	50
Westmoreland.....	65
Whitestown.....	45
Whitesboro village	45
Yorkville village	45
Oriskany village	45

ONONDAGA COUNTY

Camillus.....	85
Camillus village	85
Cicero.....	78
Clay.....	75
DeWitt.....	70
East Syracuse village.....	50
Eastwood village.....	60
Elbridge.....	70

Cities and Towns	Rate Per cent
Elbridge village	75
Jordan village	70
Fabius.....	80
Fabius village	80
Geddes.....	50
Solvay village	50
La Fayette.....	70
Lysander.....	71
Baldwinsville village	60
Manlius.....	71
Fayetteville village	70
Manlius village	70
Minoa village	70
Marcellus.....	65
Marcellus village	65
Onondaga.....	70
Otisco.....	75
Pompey.....	65
Salina.....	67
Liverpool village	80
Skaneateles.....	62
Skaneateles village	62
Spafford.....	65
Syracuse city	80
Tully.....	64
Tully village	50
Van Buren.....	65
Baldwinsville village	60

ONTARIO COUNTY

Bristol.....	72
Canadice.....	61
Canandaigua city	70
Canandaigua.....	75
East Bloomfield.....	89
Farmington.....	85
Geneva city	70
Geneva.....	66
Gorham.....	85
Rushville village	60
Hopewell.....	65
Manchester.....	83
Clifton Springs village.....	55
Manchester village.....	65
Shortsville village.....	70
Naples.....	67
Naples village.....	67
Phelps.....	72
Clifton Springs village.....	55

Cities and Towns	Rate Per cent	Cities and Towns	Rate Per cent
Phelps village	72	Carlton	76
Richmond	65	Clarendon	85
Seneca	65	Gaines	75
South Bristol	65	Albion village	85
Victor	85	Kendall	85
Victor village	85	Murray	75
West Bloomfield	74	Holley village	78
ORANGE COUNTY		Ridgeway	80
Blooming Grove	61	Medina village	87
Washingtonville village	61	Shelby	75
Chester	59	Medina village	87
Chester village	60	Yates	77
Cornwall	60	Lyndonville village	77
Cornwall village	65	OSWEGO COUNTY	
Crawford	50	Albion	65
Deer Park	38	Altmar village	70
Goshen	43	Amboy	65
Goshen village	65	Boylston	59
Greenville	55	Constantia	58
Hamptonburg	60	Cleveland village	55
Highlands	57	Fulton city	70
Highland Falls village	75	Granby	66
Middletown city	46	Hannibal	65
Mirisink	54	Hannibal village	65
Unionville village	57	Hastings	65
Monroe	44	Central Square village	65
Harriman village	40	Mexico	68
Monroe village	50	Mexico village	68
Montgomery	43	Minetto	50
Montgomery village	55	New Haven	61
Walden village	65	Orwell	68
Mount Hope	51	Oswego city	75
Newburg city	55	Oswego	60
Newburg	64	Palmero	70
New Windsor	45	Parish	78
Port Jervis city	25	Parish village	60
Tuxedo	48	Redfield	51
Wallkill	40	Richland	60
Warwick	57	Pulaski village	60
Warwick village	60	Sandy Creek	58
Wawayanda	46	Lacona village	55
Woodbury	55	Sandy Creek village	58
Harriman village	40	Schroeppel	55
ORLEANS COUNTY		Phoenix village	65
Albion	85	Scriba	58
Albion village	85	Volney	56
Barre	77	West Monroe	55
		Williamstown	51

Cities and Towns	Rate Per cent
OTSEGO COUNTY	
Burlington.....	70
Butternuts.....	77
Gilbertsville village	75
Cherry Valley.....	70
Cherry Valley village	70
Decatur.....	69
Edmeston.....	74
Exeter.....	72
Hartwick.....	76
Laurens.....	63
Laurens village	75
Maryland.....	78
Schenevus village	80
Middlefield.....	76
Cooperstown village	35
Milford.....	70
Milford village	70
Morris.....	63
Morris village	70
New Lisbon.....	72
Oneonta city	65
Oneonta.....	60
Otego.....	57
Otego village	55
Otsego.....	58
Cooperstown village	35
Pittsfield.....	56
Plainfield.....	72
Richfield.....	70
Richfield Springs village ...	70
Roseboom.....	75
Springfield.....	70
Unadilla.....	71
Unadilla village	75
Westford.....	73
Worcester.....	73
PUTNAM COUNTY	
Carmel.....	77
Kent.....	39
Patterson.....	71
Phillipstown.....	50
Cold Spring village	65
Nelsonville village	65
Putnam Valley.....	48
Southeast.....	70
Brewster village	75

Cities and Towns	Rate Per cent
RENSSELAER COUNTY	
Berlin.....	56
Brunswick.....	67
East Greenbush.....	60
Grafton.....	77
Hoosick.....	67
Hoosick Falls village	60
Nassau.....	61
Nassau village	63
North Greenbush.....	76
Petersburg.....	75
Pittstown.....	81
Valley Falls village	75
Poestenkill.....	69
Rensselaer city	75
Sand Lake.....	61
Schaghticoke.....	70
Schaghticoke village	70
Valley Falls village	75
Schodack.....	75
Castleton village	75
Stephentown.....	55
Troy city	93
ROCKLAND COUNTY	
Clarkstown.....	70
Upper Nyack village	60
Haverstraw.....	65
Haverstraw village	65
West Haverstraw village ..	50
Orangetown.....	65
Grand View village	60
Nyack village	65
Piermont village	65
South Nyack village	60
Ramapo.....	70
Hillburn village	40
Spring Valley village	70
Suffern village	70
Stony Point.....	50
SAINT LAWRENCE COUNTY	
Brasher.....	70
Canton.....	81
Canton village.....	81
Rensselaer Falls village....	81
Clare.....	75
Clifton.....	72
Colton.....	66

Cities and Towns	Rate Per cent	Cities and Towns	Rate Per cent
De Kalb.....	55	Edinburg.....	40
Richville village	60	Galway.....	65
De Peyster.....	70	Galway village	50
Edwards.....	68	Greenfield.....	40
Edwards village.....	68	Hadley.....	30
Fine.....	50	Half Moon.....	60
Fowler.....	63	Malta.....	81
Gouverneur.....	60	Mechanicville city	45
Gouverneur village	60	Milton.....	65
Hammond.....	50	Ballston Spa village	70
Hammond village	50	Moreau.....	50
Hermon.....	60	South Glens Falls village ..	50
Hermon village	60	Northumberland.....	60
Hopkinton.....	70	Providence.....	50
Lawrence.....	70	Saratoga city	65
Lisbon.....	62	Saratoga.....	65
Louisville.....	59	Schuylerville village	60
Macomb.....	65	Victory Mills village	65
Madrid.....	73	Stillwater.....	54
Massena.....	66	Stillwater village	54
Massena village	60	Waterford.....	70
Morristown.....	60	Waterford village	60
Morristown village	60	Wilton.....	60
Norfolk.....	64		
Norwood village	65	SCHENECTADY COUNTY	
Ogdensburg city	70	Duanesburg.....	80
Oswegatchie.....	75	Glenville.....	66
Heuvelton village	75	Scotia village	75
Parishville.....	66	Niskayuna.....	65
Piercefield.....	74	Princetown.....	70
Pierrepoint.....	80	Rotterdam.....	75
Pitcairn.....	50	Schenectady city	72
Potsdam.....	70		
Norwood village	65	SCHOHARIE COUNTY	
Potsdam village	60	Blenheim.....	76
Rossie.....	50	Broome.....	73
Russell.....	68	Carlisle.....	79
Stockholm.....	73	Cobleskill.....	72
Waddington.....	67	Cobleskill village	72
Waddington village	67	Conesville.....	70
		Esperance.....	80
SARATOGA COUNTY		Esperance village	80
Ballston.....	78	Fulton.....	70
Ballston Spa village	70	Gilboa.....	77
Charlton.....	72	Jefferson.....	70
Clifton Park.....	70	Middleburg.....	79
Corinth.....	41	Middleburg village	79
Corinth village	40	Richmondville.....	72
Day.....	67	Richmondville village	72

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Cities and Towns	Rate Per cent
Schoharie.....	73
Schoharie village	73
Seward.....	73
Sharon.....	75
Sharon Springs village	75
Summit.....	70
Wright.....	75

SCHUYLER COUNTY

Catherine.....	68
Odessa village	58
Cayuta.....	60
Dix.....	58
Montour Falls village	60
Watkins village	50
Hector.....	75
Burdett village	60
Montour.....	65
Montour Falls village	60
Orange.....	60
Reading.....	58
Watkins village	50
Tyrone.....	57

SENECA COUNTY

Covert.....	65
Interlaken village	65
Fayette.....	75
Waterloo village	71
Junius.....	75
Lodi.....	75
Ovid.....	65
Ovid village	60
Romulus.....	70
Seneca Falls.....	70
Seneca Falls village	65
Tyre.....	65
Varick.....	65
Waterloo.....	70
Waterloo village	71

STEVENS COUNTY

Addison.....	75
Addison village	60
Avoca.....	70
Avoca village	70
Bath.....	73
Bath village	60
Savona village	70

Cities and Towns	Rate Per cent
Bradford.....	70
Cameron.....	65
Campbell.....	78
Canisteo.....	60
Canisteo village	50
Caton.....	82
Cohocton.....	70
Cohocton village	60
Corning city	75
Corning.....	65
Dansville.....	63
Erwin.....	73
Painted Post village	60
Fremont.....	67
Greenwood.....	66
Hartsville.....	70
Hornby.....	59
Hornell city	75
Hornellsville.....	70
Arkport village	75
Howard.....	70
Jasper.....	66
Lindley.....	70
Prattsburg.....	69
Prattsburg village	67
Pulteney.....	66
Rathbone.....	75
Thurston.....	80
Troupsburg.....	60
Tuscarora.....	60
Urbana.....	75
Hammondsport village	75
Wayland.....	77
Wayland village	75
Wayne.....	74
West Union.....	59
Wheeler.....	70
Woodhull.....	65
Woodhull village	65

SUFFOLK COUNTY

Babylon.....	61
Amityville village	55
Babylon village	50
Brookhaven.....	50
Bellport village	50
Patchogue village	60
Shoreham village	50
Easthampton.....	50

Cities and Towns	Rate Per cent
Sag Harbor village	70
Huntington .....	.. 35
Northport village	70
Islip .....	.. 75
Riverhead .....	.. 70
Shelter Island .....	.. 71
Smithtown .....	.. 60
Southampton .....	.. 65
Sag Harbor village	70
Southampton village	60
Southold .....	.. 65
Greenport village	70

SULLIVAN COUNTY

Bethel.....	..	38
Callicoon.....	..	30
Cochecton.....	..	40
Delaware.....	..	40
Fallsburgh.....	..	25
Centerville Station village .	15	
Forestburg.....	..	30
Fremont.....	..	36
Highland.....	..	30
Liberty.....	..	30
Liberty village	35	
Lumberland.....	..	35
Mamakating.....	..	35
Wurtsboro village	25	
Neversink.....	..	25
Rockland.....	..	25
Thompson.....	..	28
Monticello village	35	
Tusten.....	..	25

TIOGA COUNTY

Barton.....	..	86
Waverly village.....	80	....
Berkshire.....	..	80
Candor.....	..	60
Candor village.....	60	....
Newark Valley.....	..	80
Newark Valley village....	75	....
Nichols.....	..	60
Nichols village.....	60	....
Owego.....	..	85
Owego village.....	85	....
Richford.....	..	84

Cities and Towns	Rate Per cent
Spencer.....	70
Spencer village	70
Tioga.....	75

TOMPKINS COUNTY

Caroline . . . . .	..	75
Danby . . . . .	..	66
Dryden . . . . .	..	75
Dryden village	76	....
Freeville village	75	....
Enfield . . . . .	..	68
Groton . . . . .	..	66
Groton village	66	....
Ithaca city . . . . .	..	70
Ithaca . . . . .	..	85
Cayuga Heights village . . .	75	....
Lansing . . . . .	..	80
Newfield . . . . .	..	66
Newfield village	66	....
Ulysses . . . . .	..	71
Trumansburg village	70	....

ULSTER COUNTY

Denning.....	..	46
Esopus.....	..	47
Rifton village	47	....
Gardiner.....	..	53
Hardenburg.....	..	34
Hurley.....	..	68
Kingston city .....	..	75
Kingston.....	..	53
Lloyd.....	..	60
Marbletown.....	..	56
Marlboro.....	..	45
Marlboro village	30	....
New Paltz.....	..	50
New Paltz village	50	....
Olive.....	..	40
Plattekill.....	..	45
Rochester.....	..	57
Rosendale.....	..	48
Rosendale village	48	....
Saugerties.....	..	65
Saugerties village	70	....
Shandaken.....	..	60
Pine Hill village	60
Shawangunk.....	..	48
Ulster.....	..	67

STATE TAX COMMISSION

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Cities and Towns	Rate Per cent
Wawarsing.....	31
Ellenville village	15
Woodstock.....	61

WARREN COUNTY

Bolton.....	58
Caldwell.....	60
Lake George village	60
Chester.....	65
Glens Falls city	60
Hague.....	60
Horicon.....	58
Johnsburg.....	60
Lucerne.....	52
Queensbury.....	64
Stony Creek.....	60
Thurman.....	45
Warrensburg.....	70

WASHINGTON COUNTY

Argyle.....	80
Argyle village	80
Cambridge.....	72
Cambridge village	70
Dresden.....	60
Easton.....	81
Greenwich village	75
Fort Ann.....	75
Fort Ann village	75
Fort Edward.....	80
Fort Edward village	40
Granville.....	76
Granville village	76
Greenwich.....	77
Greenwich village	75
Hampton.....	65
Hartford.....	74
Hebron.....	81
Jackson.....	79
Kingsbury.....	55
Hudson Falls village	57
Putnam.....	80
Salem.....	75
Salem village	75
White Creek.....	70
Cambridge village	70
Whitehall.....	72
Whitehall village	65

Cities and Towns	Rate Per cent
WAYNE COUNTY	
Arcadia.....	71
Newark village	60
Butler.....	60
Wolcott village	50
Galen.....	75
Clyde village	75
Huron.....	61
Lyons.....	71
Lyons village	60
Macedon.....	70
Macedon village	65
Marion.....	66
Ontario.....	55
Palmyra.....	78
Palmyra village	60
Rose.....	66
Savannah.....	70
Savannah village	65
Sodus.....	55
Walworth.....	60
Williamson.....	48
Wolcott.....	60
Red Creek village	60
Wolcott village	50

WESTCHESTER COUNTY

Bedford.....	65
Mount Kisco village	80
Cortlandt.....	75
Croton-on-Hudson village .	80
Peekskill village	75
Eastchester.....	45
Bronxville village	60
Tuckahoe village	75
Greenburg.....	85
Ardley village	85
Dobbs Ferry village	70
Elmsford village	75
Hastings-on-Hudson vil...	75
Irvington village.....	70
Tarrytown village	90
Harrison.....	59
Lewisboro.....	70
Mamaroneck	70
Larchmont village	72
Mamaroneck village	70
Mount Pleasant.....	70
Briar Cliff Manor village ..	75

VALUES OF REAL PROPERTY EXEMPT FROM TAXATION

COUNTY	1916	COMPARED WITH 1915	
		Increase	Decrease
Albany.....	\$76,779,457	\$3,035,472	.....
Allegany.....	2,372,575	.....	\$228,698
Bronx.....	170,094,295	11,168,385	.....
Broome.....	11,047,283	588,827	.....
Cattaraugus.....	3,869,287	.....	61,530
Cayuga.....	6,413,510	203,619	.....
Chautauqua.....	7,417,101	201,006	.....
Chemung.....	9,932,703	63,298	.....
Chenango.....	1,884,385	.....	251,638
Clinton.....	5,443,534	85,330	.....
Columbia.....	3,932,511	92,165	.....
Cortland.....	2,006,348	.....	118,321
Delaware.....	1,827,455	487,405	.....
Dutchess.....	13,828,957	.....	254,546
Erie.....	87,061,798	16,197,608	.....
Essex.....	1,960,425	254,788	.....
Franklin.....	1,212,138	.....	27,918
Fulton.....	2,395,224	.....	216,876
Genesee.....	4,410,679	.....	522,431
Greene.....	1,417,819	26,785	.....
Hamilton.....	124,500	.....	13,085
Herkimer.....	5,220,942	.....	88,334
Jefferson.....	7,233,500	137,805	.....
Kings.....	318,714,901	10,178,190	.....
Lewis.....	754,534	17,304	.....
Livingston.....	2,641,902	129,820	.....
Madison.....	3,033,641	74,906	.....
Monroe.....	30,872,179	2,051,980	.....
Montgomery.....	3,295,815	.....	866,415
Nassau.....	8,258,515	228,260	.....
New York.....	1,456,704,370	36,224,193	.....
Niagara.....	12,808,287	2,623,544	.....
Oneida.....	14,607,087	896,871	.....
Onondaga.....	33,339,570	487,888	.....
Ontario.....	4,548,100	.....	94,741
Orange.....	19,888,196	439,885	.....
Orleans.....	5,831,998	37,868	.....
Oswego.....	6,316,860	.....	325,901
Otsego.....	3,058,947	421,290	.....
Putnam.....	716,335	1,670	.....
Queens.....	66,896,505	8,773,280	.....
Rensselaer.....	15,748,234	30,500	.....
Richmond.....	21,759,025	1,244,415	.....
Rockland.....	3,467,950	125,400	.....
St. Lawrence.....	6,084,086	620,476	.....
Saratoga.....	3,852,930	.....	2,288,950
Schenectady.....	10,743,262	41,624	.....
Schoharie.....	1,336,451	79,148	.....
Schuyler.....	438,420	27,183	.....
Seneca.....	2,790,920	138,835	.....
Stauben.....	5,935,102	.....	121,046

VALUES OF REAL PROPERTY EXEMPT FROM TAXATION—Continued

COUNTY	1916	COMPARED WITH 1915	
		Increase	Decrease
Suffolk.....	\$14,510,814	\$386,654	.....
Sullivan.....	856,320	24,980	.....
Tioga.....	2,145,276	31,545	.....
Tompkins.....	8,629,299	1,187,296	.....
Ulster.....	4,105,091	9,731	.....
Warren.....	2,486,919	350,869	.....
Washington.....	3,600,487	.....	\$279,176
Wayne.....	11,585,834	398,186	.....
Westchester.....	63,321,320	2,428,942	.....
Wyoming.....	1,996,464	.....	80,412
Yates.....	1,026,980	37,340	.....
	\$2,606,595,302	\$102,291,506	\$5,820,018
	.....	5,820,018	.....
Net increase.....	.....	*\$96,451,488	.....
Net increase.....	.....	†67,588,463	.....
Net increase.....	.....	‡\$28,863,025	.....

* For State.

† For New York city.

‡ In State outside of New York city.

	1915	1916	Increase	Decrease
United States.....	\$101,291,105	\$105,237,707	\$3,946,602	.....
New York.....	109,041,417	105,982,334	.....	\$3,059,083
Counties.....	21,950,677	26,701,704	4,751,027	.....
Cities.....	1,584,194,104	1,649,806,992	65,612,888	.....
Towns.....	10,588,832	10,943,759	354,927	.....
Villages.....	8,359,062	8,098,450	.....	260,612
Schools*	25,613,086	25,483,167	.....	129,919
Private.....	649,105,531	674,341,189	25,235,658	.....
Total.....	\$2,510,143,814	\$2,606,595,302	\$99,901,102	\$3,449,614
	.....	.....	3,449,614	.....
Net increase (1916 over 1915).....	.....	.....	\$96,451,488	.....

* Outside of cities.

NET INCREASES FOR

1912 over 1911	\$37,700,543
1913 over 1912	207,299,910
1914 over 1913	106,271,495
1915 over 1914	133,087,582
1916 over 1915	96,451,488

Total increase during last five years.....	\$580,811,018
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Average increase during each of last five years.	\$116,162,204
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PRINCIPAL INCREASES REPORTED FOR 1916 OVER 1915

Public school buildings and grounds.....	\$9,288,186
Historical and art buildings and grounds.....	2,259,934
Parks and playgrounds.....	3,383,046
Property owned by clergymen and their widows..	151,520
Property of fraternal organizations.....	140,750
Property of benevolent organizations.....	2,274,065
Homes for dependent children.....	4,904,490
Hospital buildings and grounds.....	7,051,835
Municipal water systems.....	13,099,899
Sewerage systems and sewage disposal plants....	1,799,804
Subways (all in N. Y. city).....	34,409,900
Cemeteries	4,633,294
Property purchased with pension money.....	487,161

*Increases and decreases in assessment of real property exclusive
of special franchises for the year 1916*

COUNTIES	Assessed value of real property exclusive of special franchises, 1916	Increase	Decrease
Albany.....	\$133,929,280	\$3,359,771	.....
Allegany.....	22,063,497	1,074,008	.....
Bronx.....	666,815,476	14,699,070	.....
Broome.....	57,287,264	7,283,546	.....
Cattaraugus.....	36,514,533	1,429,556	.....
Cayuga.....	41,467,095	955,792	.....
Chautauqua.....	63,663,961	2,623,164	.....
Chemung.....	39,760,869	4,945,139	.....
Chenango.....	16,791,573	192,271	.....
Clinton.....	10,097,246	170,248	.....
Columbia.....	26,707,511	397,663	.....
Cortland.....	17,087,052	318,257	.....
Delaware.....	17,193,297	1,416,070	.....
Dutchess.....	66,681,082	920,783	.....
Erie.....	444,576,108	27,883,916	.....
Essex.....	17,864,734	303,155	.....
Franklin.....	12,866,479	233,688	.....
Fulton.....	16,349,202	146,046	.....
Genesee.....	35,867,729	3,918,280	.....
Greene.....	12,857,152	106,231	.....
Hamilton.....	5,001,711	31,678	.....
Herkimer.....	36,560,848	1,301,732	.....
Jefferson.....	47,056,748	1,240,453	.....
Kings.....	1,661,253,462	42,358,890	.....
Lewis.....	11,172,697	201,489	.....
Livingston.....	28,043,040	269,842	.....
Madison.....	21,499,875	467,566	.....
Monroe.....	284,269,455	13,702,571	.....
Montgomery.....	30,267,195	754,014	.....
Nassau.....	129,139,380	5,307,265	.....
New York.....	4,849,582,011	.....	\$30,879,499
Niagara.....	78,637,299	3,910,197	.....
Oneida.....	80,513,573	2,114,417	.....
Onondaga.....	182,858,892	5,449,896	.....
Ontario.....	41,007,189	4,094,276	.....
Orange.....	59,333,753	6,099,848	.....
Orleans.....	28,407,190	77,947	.....
Oswego.....	84,062,006	1,269,455	.....
Otsego.....	24,298,660	334,990	.....
Putnam.....	13,924,570	262,774	.....
Queens.....	520,608,450	25,381,466	.....
Rensselaer.....	79,148,318	695,179	.....
Richmond.....	84,210,300	2,122,055	.....
Rockland.....	33,432,993	1,204,065	.....
Saint Lawrence.....	46,761,356	1,175,765	.....
Saratoga.....	30,903,255	4,146,622	.....
Schenectady.....	65,083,871	2,398,161	.....
Schoharie.....	12,086,955	150,613	.....
Schuyler.....	6,707,987	68,414	.....
Seneca.....	17,283,895	587,186	.....
Steuben.....	43,721,503	593,693	.....
Suffolk.....	96,297,795	2,791,790	.....
Sullivan.....	7,185,530	27,826	.....
Tioga.....	13,970,784	355,784	.....
Tompkins.....	21,295,356	575,878	.....
Ulster.....	32,841,062	521,147	.....
Warren.....	16,168,013	496,825	.....
Washington.....	20,174,216	155,258	.....
Wayne.....	33,447,674	1,398,163	.....
Westchester.....	427,384,825	35,009,661	.....
Wyoming.....	21,402,751	1,280,522	.....
Yates.....	12,016,021	515,421	.....
Total.....	\$11,044,963,604	\$243,277,442	\$30,879,499
			\$243,277,442 30,879,499
	Increase.....		\$212,397,943

*Increases and decreases in assessment of special franchises for the
year 1916*

COUNTIES	Special franchises, 1916	Increase	Decrease
Albany.....	\$9,610,084	\$921,831	.....
Allegany.....	379,633	.....	\$26,121
Bronx.....	32,053,720	7,043,462	.....
Broome.....	1,929,462	99,704	.....
Cattaraugus.....	1,275,421	188,250	.....
Cayuga.....	1,157,952	.....	95,661
Chautauqua.....	2,699,630	501,903	.....
Chemung.....	1,669,632	212,766	.....
Chenango.....	273,548	.....	5,487
Clinton.....	192,970	.....	4,382
Columbia.....	419,790	50,139	.....
Cortland.....	400,963	2,838	.....
Delaware.....	246,224	29,451	.....
Dutchess.....	2,114,571	227,089	.....
Erie.....	27,539,982	1,917,616	.....
Essex.....	238,531	30,540	.....
Franklin.....	314,845	91,281	.....
Fulton.....	1,047,610	478,862	.....
Genesee.....	1,002,555	280,152	.....
Greene.....	253,438	.....	4,524
Hamilton.....	27,872	2,943	.....
Herkimer.....	1,275,830	183,924	.....
Jefferson.....	914,761	.....	50,612
Kings.....	91,107,508	18,089,654	.....
Lewis.....	161,290	41,995	.....
Livingston.....	632,812	123,211	.....
Madison.....	570,264	52,961	.....
Monroe.....	18,427,709	1,960,659	.....
Montgomery.....	735,717	.....	46,558
Nassau.....	2,291,098	268,751	.....
New York.....	280,248,618	14,907,633	.....
Niagara.....	3,473,046	332,897	.....
Oneida.....	4,817,361	.....	157,779
Onondaga.....	10,311,583	1,741,326	.....
Ontario.....	1,175,453	318,835	.....
Orange.....	1,206,427	96,633	.....
Orleans.....	560,305	58,714	.....
Oswego.....	1,156,819	68,972	.....
Otsego.....	439,277	.....	59,956
Putnam.....	150,646	23,590	.....
Queens.....	18,786,164	4,497,170	.....
Rensselaer.....	5,630,444	557,681	.....
Richmond.....	3,156,652	841,673	.....
Rockland.....	792,370	.....	33,045
Saint Lawrence.....	784,268	58,643	.....
Saratoga.....	1,130,025	45,194	.....
Schenectady.....	3,208,865	244,843	.....
Schoharie.....	135,306	9,327	.....
Schuyler.....	152,138	20,213	.....
Seneca.....	616,367	12,276	.....
Steuben.....	1,348,058	40,552	.....
Suffolk.....	1,929,233	55,261	.....
Sullivan.....	68,977	.....	4,824
Tioga.....	324,553	26,300	.....
Tompkins.....	829,646	305,831	.....
Ulster.....	1,681,572	246,579	.....
Warren.....	457,443	1,953	.....
Washington.....	710,166	36,074	.....
Wayne.....	906,270	57,349	.....
Westchester.....	12,874,423	556,919	.....
Wyoming.....	546,403	177,219	.....
Yates.....	156,994	7,459	.....
Total.....	\$560,731,294	\$58,147,098	\$488,949
			\$58,147,103
			488,949
	Increase.....		\$57,658,154

*Increases and decreases in assessment of personal property
exclusive of bank stock for the year 1916.*

COUNTIES	Assessed value of personal property, exclusive of bank stock, 1916	Increase	Decrease
Albany.....	\$7,476,830	\$166,470	
Allegany.....	556,098		\$15,192
Bronx.....	6,265,500		539,300
Broome.....	2,078,820	749,870	
Cattaraugus.....	840,281	78,906	
Cayuga.....	1,057,604		148,757
Chautauqua.....	1,244,615	78,040	
Chemung.....	1,169,175	57,975	
Chenango.....	570,440		20,450
Clinton.....	228,750		13,060
Columbia.....	910,460		200
Cortland.....	261,500		8,875
Delaware.....	464,523	25,091	
Dutchess.....	3,783,580		374,235
Erie.....	14,098,575		855,550
Essex.....	401,970		34,630
Franklin.....	377,405	32,705	
Fulton.....	736,235		43,538
Genesee.....	2,367,650	755,450	
Greene.....	289,075		29,650
Hamilton.....	8,089		620
Herkimer.....	966,925	10,612	
Jefferson.....	2,292,245	336,685	
Kings.....	43,789,090	183,080	
Lewis.....	421,840	34,684	
Livingston.....	1,353,555		65,290
Madison.....	741,090	38,005	
Monroe.....	10,115,975	1,130,150	
Montgomery.....	673,711		88,540
Nassau.....	1,675,687		552,163
New York.....	317,187,300	24,837,710	
Niagara.....	733,190		129,750
Oneida.....	6,228,181		5,304
Onondaga.....	6,492,504	704,671	
Ontario.....	1,733,950	122,200	
Orange.....	2,729,935	192,825	
Orleans.....	285,980		23,950
Oswego.....	1,712,035	137,584	
Otsego.....	1,043,255		49,465
Putnam.....	829,350		80,800
Queens.....	6,711,060		924,590
Rensselaer.....	3,177,867		93,204
Richmond.....	2,577,200	921,495	
Rockland.....	659,422		17,400
Saint Lawrence.....	1,923,140		93,680
Saratoga.....	823,220		10,700
Schenectady.....	4,675,777	2,221,435	
Schoharie.....	317,639		32,388
Schuyler.....	152,735	18,795	
Seneca.....	401,965		20,485
Steuben.....	1,255,410		55,175
Suffolk.....	2,864,500	75,075	
Sullivan.....	135,065	500	
Tioga.....	322,995		36,255
Tompkins.....	675,570	8,700	
Ulster.....	453,075	14,400	
Warren.....	2,006,389	1,569,665	
Washington.....	823,455	3,470	
Wayne.....	523,875	6,045	
Westchester.....	8,016,953	651,251	
Wyoming.....	608,920		85,665
Yates.....	443,540	38,065	
Total.....	\$485,742,745	\$35,201,609	\$4,448,861
			\$35,201,609
			4,448,861
	Increase.....		\$30,752,748

Increases and decreases in assessment of bank stock for the year
1916

COUNTIES	Bank stock, 1916	Increase	Decrease
Albany.....	\$7,209,560	\$155,042	
Allegany.....	1,662,077	34,185	
Bronx.....	1,322,110	41,270	
Broome.....	1,539,290	29,559	
Cattaraugus.....	2,972,022	118,266	
Cayuga.....	1,277,737	16,135	
Chautauqua.....	3,189,182	93,441	
Chemung.....	1,197,552		\$5,173
Chenango.....	1,573,420		72,598
Clinton.....	1,190,274	218,724	
Columbia.....	1,419,142	15,860	
Cortland.....	663,460		318,352
Delaware.....	1,616,648	70,348	
Dutchess.....	3,220,181	58,763	
Erie.....	22,503,060	3,138,015	
Essex.....	599,136	44,113	
Franklin.....	1,363,765	4,383	
Fulton.....	2,419,408	81,681	
Genesee.....	1,067,426	28,216	
Greene.....	723,049		33,596
Hamilton.....			
Herkimer.....	2,660,198	183,547	
Jefferson.....	2,498,118	191,865	
Kings.....	8,187,156	146,240	
Lewis.....	384,047	96,863	
Livingston.....	723,674		2,494
Madison.....	727,469		81,349
Monroe.....	7,421,873	409,816	
Montgomery.....	2,294,954	6,210	
Nassau.....	2,037,085	57,439	
New York.....	355,136,370	6,623,524	
Niagara.....	2,917,491	522,870	
Oswego.....	7,282,011		159,743
Onondaga.....	4,088,440		791,141
Ontario.....	1,249,282		17,451
Orange.....	3,695,655	8,995	
Orleans.....	748,079	32,560	
Oswego.....	1,149,546	74,371	
Otsego.....	2,160,382	67,677	
Putnam.....	316,115	1,499	
Queens.....	2,303,536	83,107	
Rensselaer.....	3,848,825	445,430	
Richmond.....	625,675	23,124	
Rockland.....	872,593	31,074	
Saint Lawrence.....	2,453,392	131,779	
Saratoga.....	1,103,732		9,094
Schenectady.....	651,741	9,661	
Schoharie.....	527,483	27,954	
Schuyler.....	193,655	10,618	
Seneca.....	435,045	5,917	
Steuben.....	1,638,400	56,329	
Suffolk.....	2,372,162	40,553	
Sullivan.....	545,302	18,949	
Tioga.....	776,238		4,163
Tompkins.....	956,030		84,628
Ulster.....	2,494,519	3,501	
Warren.....	1,593,084	98,694	
Washington.....	1,339,382		11,929
Wayne.....	1,211,055		9,261
Westchester.....	4,225,296	15,365	
Wyoming.....	745,092	35,087	
Yates.....	518,808	17,392	
Total.....	\$496,837,489	\$13,625,511	\$1,600,972
			\$13,625,511
			1,600,972
	Increase.....		\$12,024,539

*Statement of percentage of personal to total assessment for the
years 1840, 1845, 1850, 1855, 1860, 1866, 1870, 1875, 1880.
1885, 1890, 1895, and 1900.*

COUNTIES	Percentage of personal to total, 1840	Percentage of personal to total, 1845	Percentage of personal to total, 1850	Percentage of personal to total, 1855	Percentage of personal to total, 1860	Percentage of personal to total, 1866	Percentage of personal to total, 1870	Percentage of personal to total, 1875	Percentage of personal to total, 1880	Percentage of personal to total, 1885	Percentage of personal to total, 1890	Percentage of personal to total, 1895	Percentage of personal to total, 1900
Albany.....	26.36	25.29	21.44	19.40	21.17	19.39	16.34	10.25	7.37	8.09	7.46	8.34	9.39
Allegany.....	3.48	2.51	5.90	7.52	9.55	10.09	9.80	7.05	7.75	8.35	8.25	10.48	12.09
Broome.....	17.23	10.07	9.74	12.53	11.76	13.00	10.34	7.29	6.87	10.09	8.56	8.27	8.46
Cattaraugus....	4.03	2.50	4.44	5.56	6.62	8.52	7.42	8.08	8.82	7.83	9.40	9.11	8.61
Cayuga.....	12.37	13.57	16.20	14.75	18.90	21.41	19.99	12.18	10.32	10.89	12.39	11.45	9.21
Chautauqua....	6.99	7.30	11.86	11.77	12.64	15.89	11.62	8.47	10.54	9.53	9.20	8.76	7.69
Chemung.....	12.20	9.85	13.37	14.55	13.82	18.90	12.36	8.63	3.63	5.44	8.54	7.10	5.37
Chenango.....	12.97	11.86	13.09	15.73	14.62	15.59	12.66	11.11	14.18	11.07	10.50	10.50	12.54
Clinton.....	15.91	4.48	3.68	10.75	12.08	15.33	12.86	11.80	11.30	12.52	10.96	10.20	10.89
Columbia.....	26.36	25.14	28.35	29.33	30.86	24.35	20.22	29.36	17.95	16.26	18.42	12.27	11.02
Cortland.....	10.90	6.63	8.54	9.02	10.15	15.19	12.16	9.75	11.91	10.98	9.52	8.11	9.73
Delaware.....	11.27	9.36	17.43	13.26	13.52	16.71	13.18	13.54	12.34	10.94	10.59	9.55	11.21
Dutchess.....	26.72	26.67	26.03	25.95	26.77	28.48	27.25	18.18	16.15	14.88	16.27	11.27	12.17
Erie.....	8.49	4.79	9.15	13.54	12.70	18.43	15.82	10.97	7.99	7.28	6.55	5.95	4.16
Essex.....	10.49	5.82	14.42	11.93	10.65	9.85	9.16	7.43	6.49	7.13	7.06	7.75	8.33
Franklin.....	2.01	10.13	8.78	8.37	9.22	13.66	12.94	12.09	14.07	14.38	11.58	10.17	10.15
Fulton.....	18.39	14.77	17.12	16.87	14.08	16.85	13.40	11.72	9.60	6.99	8.03	7.74	11.21
Genesee.....	5.64	7.53	11.38	11.41	14.75	17.19	15.72	14.93	14.75	12.39	12.32	11.64	13.08
Greene.....	18.20	19.92	24.36	16.84	17.57	19.27	17.28	11.37	9.92	12.62	10.12	10.26	11.22
Hamilton.....	.35	.13	1.14	.93	.79	2.07	2.02	.44	.17	.14	.37	.10	.69
Herkimer.....	14.91	12.63	13.99	18.08	20.68	16.55	15.70	12.38	10.77	9.87	10.22	9.25	10.19
Jefferson.....	8.82	12.21	15.43	18.86	18.76	17.67	18.36	17.10	12.73	10.94	9.57	11.40	10.94
Kings.....	12.25	13.13	11.23	11.31	11.20	16.47	9.24	7.36	4.82	3.46	3.14	4.18	6.31
Lewis.....	11.85	13.35	6.96	12.25	11.81	10.08	10.06	10.51	11.02	8.98	7.88	7.82	12.14
Livingston....	6.94	9.34	12.57	13.12	16.62	14.82	14.61	8.99	10.22	10.31	11.42	12.07	11.15
Madison.....	11.09	10.78	14.45	16.94	20.02	22.01	16.11	13.75	12.24	10.21	9.10	8.07	9.74
Monroe.....	8.91	10.65	11.12	11.28	15.95	16.08	10.61	5.53	4.44	5.17	5.84	5.34	6.93
Montgomery...	11.83	10.26	12.15	11.37	7.56	13.47	7.93	5.42	7.03	6.14	10.70	11.24	10.93
Nassau.....													6.93
New York.....	25.78	26.16	27.58	30.80	30.95	35.00	29.14	19.73	17.59	14.78	13.61	18.39	15.35
Niagara.....	3.49	6.77	7.57	8.48	14.51	15.14	13.55	6.99	6.59	7.30	8.09	7.71	5.01
Oneida.....	18.36	19.66	22.97	17.71	18.15	14.14	12.93	11.10	10.51	9.39	8.65	9.16	19.10
Onondaga.....	11.86	11.28	11.68	14.62	13.32	14.83	13.55	10.90	10.62	8.98	8.03	6.36	9.13
Ontario.....	14.20	13.67	19.96	16.19	19.65	19.08	19.46	11.58	10.85	11.06	10.75	10.19	10.16
Orange.....	18.01	19.89	21.56	23.61	23.83	27.94	24.50	20.94	15.79	14.13	12.06	10.70	9.92
Orleans.....	5.30	7.73	10.58	12.10	11.43	10.34	10.84	7.21	9.73	10.24	9.35	8.78	9.97
Oswego.....	9.82	6.95	10.10	9.94	13.03	16.00	10.53	9.64	5.54	3.81	5.96	5.62	11.91
Otsego.....	15.79	13.64	16.68	19.23	18.91	18.22	14.54	11.60	12.46	10.29	9.77	10.28	12.96
Putnam.....	16.38	15.37	21.97	16.09	19.46	27.92	22.26	17.12	18.08	18.32	13.47	11.44	14.88
Queens.....	29.51	30.32	32.32	26.57	24.80	26.55	22.17	13.50	6.24	7.49	4.67	4.08	5.00
Rensselaer....	27.88	29.92	29.74	26.41	27.64	21.40	26.41	18.23	14.45	12.59	10.20	9.17	9.61
Richmond.....	13.69	13.24	14.06	17.59	10.64	9.66	8.74	7.17	4.67	2.79	2.17	.64	12.78
Rockland.....	19.23	21.57	20.65	16.43	18.45	24.67	17.85	9.79	20.35	11.31	9.20	9.98	5.23
Saint Lawrence.	2.67	9.53	4.02	9.30	10.06	11.13	9.41	8.78	7.45	8.36	8.93	8.23	9.87
Saratoga.....	16.28	15.95	19.03	20.01	23.53	22.60	22.57	12.32	8.44	7.12	7.28	6.16	6.38
Schenectady...	24.64	18.28	24.14	15.68	14.02	11.55	10.54	9.22	10.46	6.43	5.87	8.35	8.98
Schoharie.....	8.08	8.70	16.35	12.91	14.02	12.65	12.06	11.55	10.96	11.11	11.37	10.38	11.66
Schuyler.....				7.36	7.05	14.75	10.63	10.81	9.76	7.33	10.12	8.91	9.38
Seneca.....	13.11	10.37	12.12	14.40	15.22	15.04	13.95	12.29	11.83	12.27	12.28	11.12	10.84
Steuben.....	5.41	6.87	8.47	16.34	15.70	11.44	10.95	9.15	8.82	7.97	8.10	7.66	7.40
Suffolk.....	19.09	20.29	20.44	22.78	19.32	19.16	18.32	15.81	13.00	11.79	10.89	9.25	6.97
Sullivan.....	5.46	4.49	9.40	11.56	11.32	6.81	5.15	6.56	3.97	2.85	2.50	2.41	4.37
Tioga.....	17.04	15.67	17.15	13.73	16.07	20.06	12.94	7.71	6.66	6.66	7.20	7.87	9.70
Tompkins.....	21.29	17.53	18.61	11.57	19.09	20.74	18.73	10.99	12.40	11.26	10.97	8.60	11.61
Ulster.....	16.15	14.80	16.25	14.53	15.82	24.07	17.97	14.38	13.96	11.58	10.10	8.60	8.55
Warren.....	3.74	2.42	4.25	15.94	16.43	20.47	17.82	18.88	17.00	16.44	15.00	20.05	19.18
Washington....	16.58	13.40	17.13	17.50	20.39	20.29	20.61	17.99	13.71	13.36	11.92	16.56	12.67
Wayne.....	7.62	4.77	8.56	29.00	12.29	15.65	11.90	10.15	7.71	8.45	9.35	8.80	8.54
Westchester...	27.05	30.33	38.84	17.56	16.57	16.16	14.46	9.93	6.42	4.96	3.52	3.03	8.79
Wyoming.....		4.77	7.31	11.32	10.37	12.78	12.60	9.11	9.45	10.64	10.70	10.31	12.07
Yates.....	4.57	7.59	11.62	10.48	13.10	13.36	11.60	10.41	9.42	9.49	9.14	8.45	7.68
State.....	18.93	19.48	21.05	20.95	22.21	23.50	22.05	14.86	12.70	10.98	10.12	12.16	11.66

Statement of percentage of personal to total assessment for the years 1905, 1906, 1907, 1908, 1909, 1910, 1911, 1912, 1913, 1914, 1915, and 1916.

COUNTIES	Percentage of personal to total, 1905	Percentage of personal to total, 1906	Percentage of personal to total, 1907	Percentage of personal to total, 1908	Percentage of personal to total, 1909	Percentage of personal to total, 1910	Percentage of personal to total, 1911	Percentage of personal to total, 1912	Percentage of personal to total, 1913	Percentage of personal to total, 1914	Percentage of personal to total, 1915	Percentage of personal to total, 1916
Albany	0.15	0.68	5.08	5.44	5.42	5.15	4.30	1.42	6.71	5.86	4.92	4.05
Albany	7.55	7.84	0.02	5.77	5.23	4.80	4.14	2.03	3.68	2.00	2.00	2.41
Brent												
Bronze	4.03	5.50	5.11	4.75	4.38	4.30	3.91	1.42	2.03	2.70	2.40	3.39
Cattaraugus	5.68	6.03	5.03	4.49	4.19	3.57	2.85	11.21	2.69	2.18	2.08	2.17
Cayuga	0.40	0.12	5.23	4.73	4.32	4.12	3.47	3.19	2.98	2.78	2.80	2.42
Chemung	5.28	3.15	4.71	3.77	3.26	2.84	2.54	2.37	2.35	1.99	1.81	1.84
Chemung	4.29	5.82	5.29	5.16	4.79	5.63	5.26	5.38	3.26	1.83	2.97	2.74
Chenango	7.01	6.93	5.99	5.47	5.35	4.04	4.36	4.00	3.80	3.50	3.32	3.33
Clinton	5.89	4.78	5.08	4.13	3.84	3.19	2.87	2.80	2.46	2.47	2.33	2.17
Columbia	7.00	7.19	7.15	5.85	5.28	4.52	4.07	3.72	3.63	3.84	2.30	3.34
Cortland	4.61	4.52	3.78	3.33	3.08	2.80	2.19	1.91	1.87	1.59	1.55	1.47
Delaware	6.21	5.66	6.56	5.89	5.09	4.25	3.88	3.38	2.99	2.78	2.67	2.59
Dutchess	7.82	8.61	8.52	8.23	6.49	7.69	6.26	5.92	5.80	5.89	5.79	5.21
Essex	2.77	2.61	2.30	2.30	2.16	2.15	1.94	1.90	1.85	1.90	3.27	2.89
Franklin	5.26	5.22	4.52	4.29	4.19	3.87	3.55	3.68	3.34	2.89	2.39	2.17
Franklin	5.94	5.23	5.15	4.41	4.24	3.79	3.18	3.49	3.00	2.75	2.61	2.78
Fulton	5.75	5.64	5.09	4.75	4.99	4.52	4.17	3.99	3.23	4.28	4.44	4.06
Greene	9.04	8.67	6.74	5.94	6.07	5.92	5.49	3.66	2.51	4.72	4.70	6.03
Greene	6.18	5.58	5.15	4.71	4.22	3.82	3.44	3.08	2.82	2.60	2.39	2.15
Hamilton	0.1	0.2	0.8	0.49	0.2	0.19	0.16	0.44	0.15	0.16	0.17	0.15
Herkimer	5.08	5.22	5.43	4.40	4.10	3.50	3.40	3.17	3.04	2.79	2.54	2.48
Herkimer	7.38	6.78	5.89	5.29	4.29	4.44	4.20	4.41	4.22	4.11	4.01	4.66
Jesse	8.81	7.59	7.28	5.88	6.23	4.06	3.20	2.82	2.66	2.29	2.51	2.43
Levy	9.90	8.79	6.84	6.12	5.78	5.28	4.87	4.79	3.96	3.77	3.37	3.54
Livingston	8.72	8.59	7.72	7.36	7.02	6.49	6.00	5.82	5.44	5.10	4.77	4.50
Madison	8.26	6.62	6.81	5.45	5.26	4.84	4.77	4.32	3.99	3.59	3.15	3.24
Monroe	4.79	4.68	4.54	4.20	3.99	4.21	3.96	3.65	3.50	3.18	3.03	3.23
Montgomery	5.12	4.72	4.37	3.78	3.25	2.80	2.72	2.28	2.27	2.51	2.45	2.12
Nassau	8.22	10.97	8.29	7.62	6.70	3.89	3.37	3.74	2.42	2.24	1.73	1.25
New York	12.49	9.44	8.52	6.23	6.81	3.51	4.96	4.81	4.48	5.28	5.37	6.82
Niagara	3.22	1.95	1.77	1.87	1.87	1.83	1.42	1.39	1.22	1.08	0.89	0.89
Niagara	9.16	9.29	9.46	9.06	9.06	7.84	7.65	7.70	7.20	6.95	6.90	6.90
Niagara	4.04	4.37	4.28	3.94	4.11	3.46	4.11	3.46	3.20	3.11	3.01	3.25
Niagara	7.28	6.92	6.69	6.20	5.61	5.13	4.67	4.67	4.67	4.09	3.94	3.94
Niagara	5.75	5.62	5.23	5.23	4.97	4.97	4.97	4.97	4.97	4.54	4.46	4.31
Niagara	4.14	3.33	2.84	2.66	2.66	2.36	1.86	1.65	1.23	1.06	0.7	0.7
Niagara	4.53	4.48	4.61	10.81	3.34	5.57	3.77	4.71	4.44	4.44	4.03	4.03
Niagara	5.08	7.67	7.01	6.40	5.08	5.35	5.07	4.83	4.83	4.27	4.04	4.04
Niagara	7.89	8.56	10.02	9.57	8.16	7.17	7.52	6.82	6.19	5.56	5.56	5.56
Niagara	4.89	3.23	3.12	1.87	1.18	1.35	1.35	1.35	1.19	1.47	1.22	1.22
Niagara	5.16	5.03	4.80	4.80	4.33	3.97	3.88	3.88	3.88	3.76	3.61	3.61
Niagara	7.12	4.48	4.89	2.14	2.37	2.18	2.13	2.13	1.85	1.92	2.86	2.86
Niagara	2.67	2.50	2.00	3.22	2.17	2.67	2.67	2.67	1.76	2.00	1.80	1.80
Niagara	8.00	6.28	5.88	5.20	5.00	5.01	4.82	4.82	4.24	2.42	3.88	3.88
Niagara	2.47	2.64	2.54	2.08	1.91	1.82	1.82	1.82	1.25	2.80	2.50	2.50
Niagara	5.21	4.76	4.43	4.29	4.04	4.04	4.42	4.01	3.70	3.60	3.40	3.40
Niagara	6.56	5.81	5.41	4.57	4.51	3.92	3.45	2.93	2.93	2.81	2.45	2.45
Niagara	5.23	5.85	4.29	3.57	2.76	2.45	2.29	2.09	1.92	1.92	2.17	2.17
Niagara	5.23	4.73	4.19	3.97	3.50	3.13	2.66	2.54	2.38	2.38	2.19	2.19
Niagara	5.01	4.23	4.08	3.68	3.60	4.12	3.32	3.07	2.86	2.86	2.71	2.71
Niagara	4.72	4.29	4.10	3.53	3.14	3.30	3.01	2.26	2.84	2.84	2.53	2.53
Niagara	1.02	1.08	1.45	1.59	1.60	2.18	2.15	1.82	1.82	1.82	1.82	1.82
Niagara	7.06	6.41	15.07	4.07	3.67	3.35	3.07	2.76	2.76	2.51	2.30	2.30
Niagara	5.22	5.00	4.44	4.20	4.82	4.86	4.86	4.86	5.09	5.04	2.96	2.96
Niagara	2.33	2.46	2.36	2.20	2.32	2.07	1.66	1.66	1.66	1.30	1.31	1.31
Niagara	9.37	5.39	4.93	4.61	4.18	3.94	3.94	3.94	2.73	2.63	10.76	10.76
Niagara	6.84	6.22	6.84	5.43	5.18	5.05	4.82	4.82	3.46	3.81	3.70	3.70
Niagara	4.40	3.85	3.51	3.12	2.73	2.66	2.17	1.74	1.54	1.54	1.50	1.50
Niagara	4.16	3.22	3.52	2.98	2.93	2.78	2.21	2.01	1.78	1.78	1.78	1.78
Niagara	6.81	5.77	5.28	4.88	4.18	4.23	4.23	3.81	3.37	3.37	2.60	2.60
Niagara	5.44	4.57	4.56	4.76	4.55	4.70	4.63	3.63	3.36	3.36	3.51	3.51
State		7.20	5.69	5.60	4.76	4.19	4.01	3.72	3.77	3.85	0.1	0.1

*Rate of equalization used in State equalization tables from 1896
to 1916*

COUNTIES	Rate of equali- zation, 1896	Rate of equali- zation, 1897	Rate of equali- zation, 1898	Rate of equali- zation, 1899	Rate of equali- zation, 1900	Rate of equali- zation, 1901	Rate of equali- zation, 1902	Rate of equali- zation, 1903	Rate of equali- zation, 1904	Rate of equali- zation, 1905
Albany.....	.75	.75	.78	.78	.78	.78	.80	.80	.80	.81
Allegany.....	.70	.70	.73	.73	.73	.73	.75	.75	.75	.75
Bronx.....										
Broome.....	.73	.73	.73	.74	.74	.74	.74	.74	.74	.74
Cattaraugus...	.70	.73	.80	.78	.78	.78	.78	.78	.78	.78
Cayuga.....	.69	.69	.74	.74	.74	.74	.74	.74	.74	.74
Chautauqua...	.68	.69	.90	.90	.90	.90	.90	.90	.90	.90
Chemung.....	.68	.69	.70	.70	.70	.70	.70	.70	.70	.70
Chenango.....	.73	.73	.73	.73	.73	.73	.73	.73	.73	.73
Clinton.....	.66	.60	.60	.55	.52	.50	.50	.50	.50	.50
Columbia.....	.67	.72	.78	.78	.78	.78	.78	.78	.78	.78
Cortland.....	.55	.55	.80	.82	.82	.82	.82	.82	.82	.82
Delaware.....	.60	.70	.76	.75	.75	.75	.75	.74	.74	.74
Dutchess.....	.71	.71	.72	.71	.71	.71	.72	.72	.72	.73
Erie.....	.70	.70	.70	.69	.68	.68	.67	.67	.69	.70
Essex.....	.78	.82	.83	.81	.81	.81	.81	.79	.79	.79
Franklin.....	.70	.70	.75	.74	.74	.74	.74	.74	.74	.74
Fulton.....	.60	.60	.73	.73	.73	.73	.73	.70	.70	.70
Genesee.....	.60	.63	.71	.71	.71	.71	.71	.71	.71	.71
Greene.....	.72	.72	.73	.72	.72	.72	.72	.72	.72	.72
Hamilton.....	.92	.92	.92	.90	.90	.90	.88	.83	.83	.81
Herkimer.....	.58	.58	.93	.91	.91	.91	.91	.90	.90	.90
Jefferson.....	.80	.83	.83	.83	.83	.83	.83	.83	.84	.84
Kings.....	.68	.68	.68	.68	.68	.68	.68	.68	.89	.89
Lewis.....	.60	.60	.80	.79	.79	.79	.79	.79	.79	.77
Livingston.....	.70	.70	.70	.70	.70	.70	.72	.72	.72	.74
Madison.....	.67	.67	.70	.68	.68	.68	.68	.68	.68	.68
Monroe.....	.70	.70	.80	.80	.80	.80	.80	.80	.79	.79
Montgomery...	.70	.70	.70	.72	.72	.72	.72	.71	.71	.71
Nassau.....				.65	.65	.65	.65	.62	.62	.52
New York.....	.63	.63	.63	.64	.67	.67	.67	.67	.89	.89
Niagara.....	.75	.75	.83	.81	.81	.81	.81	.81	.81	.81
Oneida.....	.60	.60	.86	.81	.81	.82	.82	.80	.80	.79
Onondaga.....	.85	.85	.85	.85	.85	.85	.85	.84	.83	.85
Ontario.....	.78	.78	.75	.75	.75	.75	.75	.75	.75	.75
Orange.....	.62	.66	.67	.67	.67	.67	.67	.68	.70	.70
Orleans.....	.78	.80	.77	.77	.77	.77	.77	.77	.77	.77
Oswego.....	.71	.71	.73	.73	.73	.73	.73	.73	.73	.71
Otsego.....	.59	.62	.70	.73	.73	.73	.73	.73	.73	.73
Putnam.....	.72	.72	.80	.77	.77	.77	.77	.77	.77	.77
Queens.....	.50	.65	.80	.80	.80	.80	.80	.81	.89	.89
Rensselaer.....	.80	.80	.79	.78	.78	.78	.78	.78	.78	.79
Richmond.....	.50	.50	.62	.63	.66	.67	.70	.75	.90	.90
Rockland.....	.58	.58	.85	.81	.81	.81	.81	.80	.80	.79
Saint Lawrence.	.84	.84	.85	.85	.85	.85	.85	.85	.85	.85
Saratoga.....	.60	.60	.70	.70	.70	.69	.69	.68	.68	.68
Schenectady...	.69	.70	.70	.70	.70	.70	.70	.70	.70	.70
Schoharie.....	.80	.80	.80	.80	.80	.80	.80	.78	.78	.78
Schuyler.....	.65	.70	.72	.72	.72	.72	.72	.72	.72	.72
Seneca.....	.79	.79	.77	.76	.76	.76	.76	.76	.76	.76
Steuben.....	.80	.80	.80	.80	.80	.80	.80	.80	.80	.80
Suffolk.....	.62	.55	.90	.82	.82	.82	.82	.80	.80	.80
Sullivan.....	.70	.70	.75	.74	.74	.74	.74	.74	.74	.69
Tioga.....	.75	.75	.75	.75	.75	.75	.77	.77	.77	.77
Tompkins.....	.55	.55	.75	.77	.77	.77	.78	.78	.78	.75
Ulster.....	.71	.71	.75	.75	.75	.75	.75	.75	.75	.75
Warren.....	.80	.80	.80	.80	.80	.80	.80	.80	.82	.80
Washington....	.75	.75	.75	.75	.75	.75	.75	.75	.75	.75
Wayne.....	.71	.71	.71	.69	.69	.69	.69	.69	.69	.69
Westchester....	.51	.51	.90	.90	.90	.90	.90	.90	.90	.90
Wyoming.....	.65	.70	.70	.72	.72	.72	.74	.74	.74	.74
Yates.....	.65	.70	.73	.80	.73	.73	.73	.73	.73	.73

Ratio of percentages adopted for Equalization Tables are based upon assessments of previous years.

*Rate of equalization used in State equalization tables from 1896
to 1916 — Continued*

COUNTIES	Rate of equali- zation, 1906	Rate of equali- zation, 1907	Rate of equali- zation, 1908	Rate of equali- zation, 1909	Rate of equali- zation, 1910	Rate of equali- zation, 1911	Rate of equali- zation, 1912	Rate of equali- zation, 1913	Rate of equali- zation, 1914	Rate of equali- zation, 1915	Rate of equali- zation, 1916
Albany.....	.85	.85	.90	.90	.90	.90	.90	.90	.90	.87	.85
Allegany.....	.73	.75	.75	.75	.75	.75	.72	.70	.65	.70	.67
Bronx.....									.91	.92	.93
Browne.....	.78	.78	.78	.78	.80	.83	.83	.83	.83	.83	.80
Cattaraugus.....	.78	.78	.78	.78	.78	.74	.74	.70	.70	.70	.70
Cayuga.....	.76	.76	.78	.78	.78	.78	.78	.78	.75	.75	.70
Chemung.....	.90	.90	.90	.85	.80	.80	.80	.77	.74	.72	.69
Chemung.....	.73	.73	.73	.73	.74	.74	.76	.76	.76	.77	.74
Chenango.....	.73	.73	.73	.77	.77	.74	.74	.74	.74	.72	.69
Clinton.....	.50	.50	.55	.55	.55	.55	.55	.50	.50	.50	.47
Columbia.....	.80	.60	.84	.84	.84	.84	.84	.82	.80	.78	.73
Cortland.....	.84	.84	.86	.86	.82	.82	.82	.82	.80	.77	.74
Delaware.....	.74	.68	.68	.68	.68	.68	.68	.68	.58	.58	.52
Dutchess.....	.80	.85	.85	.85	.85	.85	.85	.82	.80	.80	.76
Erie.....	.72	.74	.76	.76	.76	.80	.80	.80	.77	.75	.73
Essex.....	.80	.60	.60	.62	.62	.62	.62	.60	.56	.58	.57
Franklin.....	.78	.65	.65	.65	.65	.65	.65	.62	.60	.60	.54
Fulton.....	.71	.75	.75	.75	.75	.75	.75	.70	.68	.65	.65
Genesee.....	.72	.72	.77	.77	.77	.77	.75	.75	.72	.74	.73
Greene.....	.72	.72	.72	.74	.74	.70	.70	.70	.70	.65	.58
Hamilton.....	.81	.85	.85	.75	.75	.75	.75	.75	.70	.65	.63
Herkimer.....	.90	.90	.90	.90	.85	.85	.82	.84	.66	.70	.68
Jefferson.....	.84	.84	.84	.84	.80	.80	.80	.80	.80	.80	.75
King.....	.80	.89	.89	.89	.89	.91	.91	.91	.91	.92	.93
Levy.....	.77	.77	.77	.77	.77	.77	.77	.75	.71	.71	.70
Livingston.....	.78	.82	.82	.82	.82	.82	.82	.78	.75	.75	.75
Madison.....	.78	.76	.85	.85	.83	.83	.83	.83	.80	.80	.77
Monroe.....	.80	.82	.85	.85	.85	.85	.85	.80	.75	.78	.75
Montgomery.....	.75	.75	.77	.77	.77	.77	.75	.75	.70	.70	.65
Nassau.....	.62	.62	.62	.63	.65	.65	.65	.60	.55	.52	.56
New York.....	.89	.89	.89	.89	.89	.91	.91	.91	.91	.93	.94
Ontario.....	.81	.81	.81	.81	.75	.75	.75	.75	.70	.68	.63
Orleans.....	.81	.81	.81	.81	.81	.81	.81	.81	.75	.75	.71
Oneida.....	.88	.88	.88	.88	.88	.88	.88	.85	.82	.82	.79
Otsego.....	.76	.76	.76	.76	.76	.76	.76	.76	.71	.73	.71
Putnam.....	.76	.70	.75	.75	.72	.75	.70	.70	.62	.60	.55
Rensselaer.....	.77	.77	.77	.77	.74	.74	.74	.70	.61	.80	.83
Saratoga.....	.80	.80	.84	.84	.81	.81	.80	.80	.80	.79	.75
Schoharie.....	.72	.75	.75	.77	.77	.77	.77	.77	.77	.77	.74
Schoharie.....	.79	.79	.79	.79	.79	.79	.79	.79	.75	.71	.66
Schoharie.....	.80	.89	.89	.87	.87	.89	.89	.89	.89	.89	.89
Schoharie.....	.74	.79	.83	.85	.85	.90	.90	.90	.86	.89	.88
Schoharie.....	.90	.90	.90	.88	.88	.89	.89	.89	.89	.89	.89
Schoharie.....	.70	.79	.79	.80	.80	.88	.88	.88	.61	.68	.66
St. Lawrence.....	.85	.85	.85	.85	.80	.80	.80	.80	.77	.77	.75
Sullivan.....	.68	.68	.68	.70	.75	.75	.75	.75	.72	.68	.65
Schoharie.....	.73	.78	.78	.78	.78	.82	.82	.82	.82	.75	.70
Schoharie.....	.78	.79	.82	.85	.85	.80	.80	.80	.80	.77	.76
Schoharie.....	.79	.74	.74	.75	.75	.70	.70	.70	.65	.65	.64
Schoharie.....	.80	.80	.85	.85	.82	.82	.82	.82	.77	.77	.75
Schoharie.....	.80	.80	.80	.82	.82	.82	.82	.80	.75	.75	.74
Schoharie.....	.80	.75	.75	.70	.70	.70	.70	.67	.62	.65	.65
Schoharie.....	.80	.60	.60	.60	.60	.55	.55	.50	.45	.40	.37
Schoharie.....	.85	.85	.85	.85	.82	.82	.82	.82	.80	.80	.78
Schoharie.....	.78	.78	.83	.83	.83	.83	.80	.80	.80	.77	.74
Schoharie.....	.75	.83	.83	.83	.83	.80	.80	.80	.75	.73	.68
Schoharie.....	.80	.67	.67	.65	.65	.60	.60	.55	.50	.50	.61
Washington.....	.75	.73	.73	.78	.78	.78	.78	.78	.78	.78	.76
Wayne.....	.72	.72	.75	.75	.75	.75	.75	.75	.72	.75	.71
Westchester.....	.90	.90	.90	.90	.85	.85	.85	.85	.81	.75	.73
Wyoming.....	.76	.76	.76	.76	.76	.76	.74	.74	.70	.74	.72
Yates.....	.77	.77	.80	.80	.80	.80	.75	.75	.71	.71	.69

Table showing the assessed valuation of real and personal property and the aggregate State and local taxes from 1840 to 1916, inclusive

YEAR	Real	Personal, including bank stock	Aggregate taxes levied
1840.....	\$517,723,170	\$121,447,830	\$3,088,408 22
1841.....	531,987,886	123,311,644	3,173,355 97
1842.....	504,254,029	116,595,233	4,246,487 78
1843.....	476,999,430	118,602,064	3,965,180 14
1844.....	480,027,609	119,612,343	4,243,101 81
1845.....	486,490,121	117,988,895	4,170,527 95
1846.....	496,483,411	119,880,236	4,647,461 88
1847.....	509,496,855	121,162,201	4,843,575 60
1848.....	526,624,853	125,663,318	5,295,458 23
1849.....	536,162,901	129,926,625	5,548,981 28
1850.....	571,690,807	153,183,486	6,312,787 33
1851.....	888,237,812	196,538,263	6,759,438 26
1852.....	946,467,907	221,802,950	7,007,688 08
1853.....	1,015,762,791	249,720,727	9,326,763 97
1854.....	1,091,514,033	272,638,110	9,638,279 63
1855.....	1,107,272,715	294,012,564	11,678,015 69
1856.....	1,112,133,136	316,506,930	12,743,179 73
1857.....	1,111,551,629	319,897,155	15,166,309 62
1858.....	1,095,403,134	307,049,165	15,426,593 20
1859.....	1,098,666,261	315,108,117	16,353,301 38
1860.....	1,119,933,484	320,617,352	18,956,024 50
1861.....	1,121,134,480	313,802,682	20,402,276 51
1862.....	1,113,779,352	314,111,034	19,456,288 40
1863.....	1,161,750,000	339,249,877	23,046,800 66
1864.....	1,158,327,371	392,552,314	39,873,945 54
1865.....	1,196,403,416	334,826,220	45,961,440 61
1866.....	1,237,703,092	426,404,633	40,568,244 68
1867.....	1,327,403,886	438,685,254	46,518,921 61
1868.....	1,418,132,855	441,987,915	44,298,435 94
1869.....	1,532,720,907	434,280,278	46,161,531 54
1870.....	1,599,930,166	452,607,732	50,328,684 21
1871.....	1,641,379,410	447,248,035	45,674,486 91
1872.....	1,692,523,071	437,102,215	63,511,936 11
1873.....	1,750,698,918	418,608,955	51,444,536 21
1874.....	1,960,352,703	407,427,399	57,811,381 91
1875.....	2,108,325,872	357,941,401	56,926,470 61
1876.....	2,376,252,178	379,488,140	52,148,368 31
1877.....	2,373,408,540	364,960,110	50,237,164 01
1878.....	2,333,669,813	352,469,320	48,047,241 91
1879.....	2,315,400,526	322,468,712	47,148,475 01
1880.....	2,340,335,690	340,921,916	49,117,782 11
1881.....	2,432,661,378	351,021,189	49,286,772 51
1882.....	2,557,218,240	315,039,085	47,573,820 01
1883.....	2,669,173,011	345,418,361	50,936,788 91
1884.....	2,762,348,218	332,383,239	52,372,707 01
1885.....	2,899,899,062	324,783,281	57,265,650 01
1886.....	3,025,229,788	335,898,389	58,110,078 01
1887.....	3,122,588,084	346,611,861	57,331,191 11
1888.....	3,213,171,201	354,258,556	60,639,806 11
1889.....	3,298,323,931	385,329,131	60,183,803 11
1890.....	3,397,234,679	382,159,067	60,624,473 01
1891.....	3,526,645,815	405,095,684	60,417,409 11
1892.....	3,626,645,093	491,675,158	63,795,261 11
1893.....	3,761,679,384	540,708,935	67,274,029 11
1894.....	3,841,582,748	562,193,379	66,977,889 11
1895.....	3,908,853,377	541,621,122	72,400,944 11
1896.....	4,041,826,586	544,311,557	79,193,647 11
1897.....	4,349,801,526	649,364,694	80,645,206 11
1898.....	4,413,848,496	758,581,839	63,950,072 11
1899.....	4,811,593,039	742,959,229	102,940,006 11
1900.....	5,093,025,771	672,715,703	100,099,372 11
1901.....	5,169,308,069	960,152,352	105,656,212 11
1902.....	5,297,754,482	926,871,017	104,107,361 11
1903.....	6,749,509,958	1,152,169,443	94,989,856 11
1904.....	7,051,455,025	1,104,370,798	103,676,463 11
1905.....	7,312,621,452	1,172,456,705	106,441,726 11
1906.....	7,933,057,917	1,069,967,682	111,340,919 11
1907.....	8,553,298,188	1,080,151,538	122,825,892 11
1908.....	9,117,352,838	959,532,993	140,025,102 11
1909.....	9,266,628,484	964,286,767	144,072,481 11

Table showing the assessed valuation of real and personal property and the aggregate State and local taxes from 1840 to 1916, inclusive — Continued

YEAR	Real	Personal, including bank stock	Aggregate taxes levied
1910.....	\$9,639,001,868	\$913,151,890	153,310,430 42
1911.....	10,581,501,373	915,171,426	239,504,913 11
1912.....	10,684,290,188	915,743,835	221,467,070 99
1913.....	10,960,260,892	892,660,361	278,177,411 72
1914.....	11,146,271,012	924,149,875	229,288,699 41
1915.....	11,335,638,806	938,802,947	249,344,910 35
1916.....	11,605,704,825	981,580,234	265,238,736 67

Table showing amount of money received directly and indirectly for State purposes

YEAR	Direct State tax levied for State purposes	Receipts from indirect sources for State purposes
1867.....	\$12,647,218 71	.....
1868.....	10,243,317 01	.....
1869.....	10,463,179 33	.....
1870.....	14,285,976 55	.....
1871.....	11,613,943 51	.....
1872.....	19,850,882 30	.....
1873.....	14,800,903 38	.....
1874.....	15,727,482 08	.....
1875.....	14,206,680 61	.....
1876.....	8,529,174 32	.....
1877.....	8,726,511 01	.....
1878.....	7,941,297 94	.....
1879.....	7,690,416 34	.....
1880.....	9,232,543 33	.....
1881.....	6,032,826 31	.....
1882.....	6,820,023 29	.....
1883.....	9,334,886 31	.....
1884.....	7,762,572 78	.....
1885.....	9,160,405 11	.....
1886.....	9,512,812 91	.....
1887.....	9,075,046 81	.....
1888.....	9,089,303 85	.....
1889.....	12,557,352 74	.....
1890.....	8,619,748 17	\$3,237,575 31
1891.....	5,196,666 40	5,593,968 69
1892.....	7,784,848 16	4,797,209 73
1893.....	10,418,192 08	5,887,706 55
1894.....	9,600,231 79	4,817,250 80
1895.....	13,906,346 22	5,411,654 50
1896.....	11,751,837 71	9,262,884 89
1897.....	12,033,651 80	9,204,395 44
1898.....	10,189,110 93	9,749,688 52
1899.....	12,640,228 09	10,463,265 71
1900.....	10,704,153 39	13,226,849 80
1901.....	6,824,306 01	15,611,498 62
1902.....	748,072 05	16,051,353 90
1903.....	761,085 02	22,341,802 97
1904.....	968,041 89	23,473,046 23
1905.....	1,191,677 51	23,869,423 44
1906.....	.....	32,077,393 48
1907.....	.....	34,474,999 76
1908.....	.....	33,253,796 17
1909.....	.....	30,828,532 08
1910.....	.....	37,130,151 19
1911.....	6,072,766 48	35,400,611 10
1912.....	11,022,986 91	43,707,582 95
1913.....	6,460,093 12	43,971,846 54
1914.....	.....	42,588,417 81
1915.....	20 519,715 51	40,724,313 61
1916.....	.....	37,463,398 48

Table showing the tax rates in all the cities of the State for the year 1916

CITIES	Total	State	County	City	School
Albany.....	.0256	.....	.....	.....	.....
Amsterdam.....	.03818	†.....	.00884	.02934	*.....
Auburn.....	.03241	†.....	.00523	.01853	.00865
Batavia.....	.01816	.00023	.00348	.00903	.00542
Beacon.....	.02512	.000346	.003582	.021192	*.....
Binghamton.....	.02967	.00021	.0032	.02626	*.....
Buffalo.....	.0331724	.0002604	.003068	.029844	*.....
Canandaigua.....	.02519	†.....	.00523	.01	.00996
Cohoes.....	.0244	†.....	.0064	.018	*.....
Corning.....	.026949	†.....	.00545	.012664	.008835
Cortland.....	.02068	.....	.....	.....	*.....
Dunkirk.....	.02851	†.....	.00584	.0108	.01187
Elmira.....	.02572	†.....	.00578	.01308	.00686
Fulton, East Side.....	.03424	.00277	.0075	.02397	*.....
Fulton, West Side.....	.03459	.00277	.0075	.02432	*.....
Geneva.....	.02039	.00025	.00454	.01	.0056
Glens Falls.....	.0321	†.....	.01	.01435	.00775
Gloversville.....	.0348	†.....	.0078	.01568	.01132
Hornell.....	.03066	.00025	.00503	.01632	.00906
Hudson.....	.03479	†.....	.00897	.02582	*.....
Ithaca.....	.03188	†.....	.00628	.0156	.01
Jamestown.....	.0358	†.....	.00646	.02934	*.....
Johnstown.....	.0444	†.....	.0112	.0172	.016
Kingston.....	.03327	.0002	.00557	.01803	.00947
Lackawanna.....	.0245	†.....	.00543	.01223	.00684
Little Falls.....	.02089	†.....	.00578	.00633	.00878
Lockport.....	.02813	†.....	.00401	.0146	.00952
Mechanicville.....	.0427	†.....	.008	.0195	.0152
Middletown.....	.0342	†.....	.00757	.01612	.01051
Mount Vernon.....	.029955	†.....	.005055	.0249	*.....
Newburg.....	.0343	†.....	.0074	.0269	*.....
New Rochelle.....	.02417	.00032	.00245	.0214	*.....
New York, Greater:					
Bronx.....	.0209	.0016	.0014	.0179	*.....
Brooklyn.....	.0208	.0016	.0013	.0179	*.....
Manhattan.....	.0204	.0016	.0009	.0179	*.....
Queens.....	.0206	.0016	.0011	.0179	*.....
Richmond.....	.0213	.0016	.0018	.0179	*.....
Niagara Falls.....	.027716	†.....	.007686	.02003	*.....
North Tonawanda.....	.028	†.....	.00328	.01271	.01201
Norwich.....	.038489	.000338	.006213	.015888	.01065
Ogdensburg.....	.02375	.00006	.00399	.0122	.0075
Olean.....	.02826	†.....	.00758	.00945	.01123
Oneida.....	.03473	†.....	.00956	.01128	.01389
Oneonta.....	.031668	†.....	.005173	.014279	.012216
Oswego.....	.03617	.00277	.0075	.0237	.0022
Plattsburg.....	.04095	.0003	.01029	.03036	*.....
Poughkeepsie.....	.02596	†.....	.00373	.02223	*.....
Port Jervis.....	.0637	†.....	.016	.0283	.0194
Rensselaer.....	.03266	†.....	.00627	.01886	.00753
Rochester.....	.023974	.000045	.003239	.01442	.00627
Rome.....	.037148	†.....	.013433	.012267	.011448
Salamanca.....	.024	†.....	.00468	.00891	.01041
Saratoga Springs.....	.03838	†.....	.0088	.02445	.00513
Schenectady.....	.0236	.000219	.004205	.019176	*.....
Sherrill.....	.028225	†.....	.0125	.0061	.009625
Syracuse.....	.024519	†.....	.00588	.018639	*.....
Tonawanda.....	.027253	.00014	.00193	.014706	.010477
Troy.....	.027548	†.....	.005898	.02165	*.....
Utica.....	.03417	†.....	.00795	.02622	*.....
Watertown.....	.030468	.000544	.006763	.023161	*.....
Watervliet.....	.0356	†.....	.006	.0204	.0092
White Plains.....	.0303679	†.....	.0036442	.017917	.0088067
Yonkers.....	.034264	.002682	.002845	.021689	.007048

* Included in city tax rate.

† Included in county tax rate.

*Special franchise assessments in New York State from 1900 to
1916, inclusive*

	1900	1901	1902	1903
Aggregate full value special franchise assessments.....	\$266,202,759	\$256,150,765	\$268,017,770	\$284,798,592
Number of separate assessments	4,751	3,591	3,953	4,506
Number of corporations, etc., assessed.....	1,376	1,250	1,335	1,408

	1904	1905	1906	1907
Aggregate full value special franchise assessments.....	\$302,688,757	\$356,829,555	\$427,951,459	\$555,308,797
Number of separate assessments	5,020	5,387	5,941	6,395
Number of corporations, etc., assessed.....	1,593	1,728	1,853	1,830

	1908	1909	1910	1911
Aggregate full value special franchise assessments.....	\$601,072,557	\$587,989,367	\$585,783,815	\$614,833,680
Number of separate assessments	6,908	7,712	7,635	7,684
Number of corporations, etc., assessed.....	2,312	2,589	2,523	2,494

	1912	1913	1914	1915
Aggregate full value special franchise assessments.....	\$601,988,675	\$640,071,860	\$604,130,515	\$580,729,560
Aggregate equalized value special franchise assessments....	533,790,692	563,946,807	528,284,755	503,073,145
Number of separate assessments	7,412	7,341	7,310	7,328
Number of corporations, etc., assessed.....	2,094	2,028	2,103	2,091

	1916
Aggregate full value special franchise assessments.....	\$649,305,937
Aggregate equalized value special franchise assessments.....	560,731,294
Number of separate assessments.....	7,245
Number of corporations, etc., assessed.....	2,051

State Tax Rates from 1816 to 1916, inclusive

YEAR	Mills	YEAR	Mills	YEAR	Mills
1816.....	2.000	1860.....	3.833	1889.....	3.520
1817.....	2.000	1861.....	3.875	1890.....	2.340
1818.....	3.000	1862.....	4.750	1891.....	1.375
1819.....	1.000	1863.....	5.000	1892.....	1.980
1820.....	1.000	1864.....	5.250	1893.....	2.580
1821.....	1.000	1865.....	4.662	1894.....	2.180
1822.....	1.000	1866.....	5.562	1895.....	3.240
1823.....	1.000	1867.....	7.600	1896.....	2.690
1824.....	1.000	1868.....	5.800	1897.....	2.670
1825.....	0.500	1869.....	5.625	1898.....	2.080
1826.....	0.500	1870.....	7.262	1899.....	2.490
1842.....	1.000	1871.....	5.558	1900.....	1.960
1843.....	1.000	1872.....	9.375	1901.....	1.200
1844.....	1.100	1873.....	6.950	1902.....	0.130
1845.....	0.600	1874.....	7.250	1903.....	0.130
1846.....	0.600	1875.....	6.000	1904.....	0.130
1847.....	0.500	1876.....	3.458	1905.....	0.154
1848.....	0.500	1877.....	3.166	1906.....	0.000
1849.....	0.500	1878.....	2.900	1907.....	0.000
1850.....	0.500	1879.....	2.863	1908.....	0.000
1851.....	0.500	1880.....	3.500	1909.....	0.000
1852.....	0.250	1881.....	2.250	1910.....	0.000
1853.....	1.000	1882.....	2.450	1911.....	0.600
1854.....	0.750	1883.....	3.250	1912.....	1.000
1855.....	1.250	1884.....	2.575	1913.....	0.580
1856.....	1.750	1885.....	2.960	1914.....	0.000
1857.....	3.000	1886.....	2.950	1915.....	1.700
1858.....	2.500	1887.....	2.700	1916.....	0.000
1859.....	2.500	1888.....	2.620		

Table showing number of mortgage statements filed, mortgages recorded, and gross tax collected for the year July 1, 1915, to June 30, 1916

COUNTIES	Number mort- gage statements filed July 1, 1915, to June 30, 1916	Number mort- gages recorded July 1, 1915, to June 30, 1916	Gross tax collec- ted July 1, 1915, to June 30, 1916
Albany	125	2,209	\$46,808 70
Allegany	46	630	6,151 69
Bronx	176	3,718	162,793 06
Broome	61	2,057	25,182 83
Cattaraugus	24	1,288	14,712 08
Cayuga	36	893	8,015 17
Chautauque	65	2,144	52,142 28
Chemung	53	893	12,411 92
Chenango	5	609	4,922 85
Columbia	10	465	3,469 86
Columbia	3	438	6,143 74
Cortland		379	2,985 52
Delaware	44	516	5,393 67
Dutchess	10	1,022	20,694 02
Essex	330	9,515	226,334 77
Franklin	4	263	2,549 09
Franklin	13	608	6,525 10
Fulton	30	594	6,106 31
Genesee	12	655	8,070 84
Greene	24	345	4,711 17
Hamilton	6	48	1,256 88
Herkimer	10	1,217	28,975 52
Jefferson	40	835	13,520 56
Kings	923	17,629	506,818 22
Lewis		297	3,787 07
Livingston	6	434	4,991 30
Madison	8	621	5,193 01
Monroe	89	7,411	110,562 96
Montgomery	5	548	5,484 84
Nassau	6	3,001	50,989 97
New York	1,189	3,794	885,703 42
Niagara	34	1,662	34,548 96
Ontario	4	2,607	38,118 91
Ortuga	41	3,453	57,356 07
Putnam	54	984	9,428 23
Rensselaer	52	1,428	22,025 86
Saratoga		547	6,257 53
Schenectady	22	1,266	8,804 21
Schoharie	19	671	6,411 87
Schoharie	6	120	2,309 87
Schoharie	118	9,303	143,670 33
Schoharie	27	1,098	12,637 99
Schoharie	65	1,700	23,944 56
Schoharie		700	10,357 65
Schoharie	21	901	9,227 86
Schoharie	33	659	5,816 85
Schoharie	39	1,421	21,123 37
Schoharie	5	222	3,133 63
Schoharie	6	201	1,289 00
Schoharie	3	349	6,540 94
Schoharie	1	1,352	13,435 16
Schoharie	55	1,910	26,594 06
Schoharie	23	857	7,422 18
Schoharie	1	314	3,414 82
Schoharie	3	691	10,048 02
Schoharie	36	915	10,376 30
Schoharie	11	430	3,626 93
Schoharie	10	369	3,061 97
Schoharie	29	773	9,988 87
Schoharie	91	4,108	83,342 91
Schoharie		503	6,303 99
Schoharie	2	300	2,797 13
Total	4,164	106,890	\$2,846,824 49

SUMMARY MORTGAGE TAX STATISTICS FOR YEAR, JULY 1, 1915, TO JUNE 30, 1916.		
Number mortgage statements filed.....	4,164	
Number mortgages recorded.....	106,890	
Gross tax collected.....	\$2,846,824 49	
Expense of collection.....	74,970 25	
Percentage of tax for cost of collection.....	2.63 per cent	

Receipts from

YEAR	TRANSPORTATION		TELEPHONE AND TELEGRAPH	
	Gross earnings	Capital stock	Gross earnings	Capital stock
1880.....	.....	.....	.....	.....
1881.....	.....	.....	.....	.....
1882.....	\$423,981 88	\$544,121 06	\$11,673 37	\$6,656 28
1883.....	571,667 70	687,949 79	11,909 65	6,787 28
1884.....	518,069 26	555,001 23	7,268 80	7,993 30
1885.....	474,241 38	558,225 32	16,823 56	108,515 98
1886.....	415,981 19	354,789 89	21,426 64	168,638 12
1887.....	373,673 28	470,905 11	19,173 98	21,544 12
1888.....	337,724 13	270,628 22	18,052 71	23,522 65
1889.....	238,090 78	478,331 47	18,275 00	23,167 15
1890.....	315,695 32	315,053 12	21,462 06	24,247 70
1891.....	331,365 37	463,892 53	22,615 53	29,224 88
1892.....	371,903 70	442,949 88	25,289 33	27,447 81
1893.....	420,403 54	524,667 75	28,054 78	32,943 77
1894.....	394,164 80	445,324 59	27,663 88	33,933 71
1895.....	403,992 54	615,457 63	30,460 25	34,865 34
1896.....	584,035 63	636,876 66	35,530 32	41,959 36
1897.....	783,390 74	478,317 09	34,565 13	58,118 82
1898.....	718,056 70	468,144 81	39,052 33	62,556 90
1899.....	827,567 97	426,844 57	49,245 94	70,932 27
1900.....	875,978 90	523,825 00	63,167 18	76,698 86
1901.....	844,131 81	631,583 63	85,159 45	203,518 80
1902.....	918,261 81	691,410 05	84,111 11	122,257 12
1903.....	816,976 15	688,901 64	111,887 94	131,087 57
1904.....	1,007,245 12	710,903 81	132,779 86	253,276 82
1905.....	899,778 99	773,440 96	132,192 38	221,440 85
1906.....	1,189,301 43	889,364 04	146,625 48	130,630 40
1907.....	1,137,742 71	985,967 09	161,656 59	222,088 86
1908.....	1,490,422 65	1,000,057 56	182,194 07	177,948 02
1909.....	1,339,352 52	903,350 62	191,492 13	184,732 59
1910.....	1,476,744 77	952,887 39	213,897 26	182,915 60
1911.....	1,326,487 82	906,687 34	239,599 09	364,396 49
1912.....	1,506,113 93	1,006,498 53	251,087 96	349,132 18
1913.....	1,564,217 10	1,096,385 46	270,297 96	367,069 65
1914.....	1,671,308 30	1,027,968 95	269,231 74	366,824 53
1915.....	1,606,144 05	779,401 60	285,353 70	370,930 58
1916.....	38,368 98	702,074 19	7,560 15	392,937 68
Total.....	\$28,212,562 95	\$23,008,188 58	\$3,266,837 31	\$4,891,942 04

tax on corporations

YEAR	Light, water and power (earnings)	INSURANCE COMPANIES	
		Premiums	Capital stock
1880			
1881			
1882			
1883	\$93,384 36	\$176,706 89	\$55,169 04
1884	105,990 39	157,698 18	58,128 16
1885	113,877 38	184,246 41	57,429 74
1886	123,467 66	184,020 00	54,851 79
1887	88,691 77	93,043 19	48,393 67
1888	75,951 41	107,110 73	1,434 13
1889	100,532 92	91,384 65	2,583 33
1890	108,626 37	96,933 56	3,262 50
1891	146,577 52	99,791 04	20,321 50
1892	139,258 75	114,374 83	7,471 40
1893	135,665 92	110,673 34	14,291 25
1894	177,527 70	119,851 07	11,695 62
1895	160,205 58	119,956 76	12,555 02
1896	171,254 44	132,588 04	15,061 45
1897	184,633 03	130,620 04	11,552 32
1898	247,401 27	121,593 12	9,438 41
1899	249,491 47	125,854 38	9,901 51
1900	255,310 24	116,620 93	8,745 60
1901	270,005 05	122,317 22	9,435 75
1902	249,074 24	149,174 23	3,805 05
1903	385,115 55	849,724 03	
1904	397,364 70	1,000,153 11	
1905	428,083 65	1,051,774 87	
1906	463,349 27	566,447 46	
1907	519,435 40	909,417 96	
1908	439,827 16	1,181,454 90	
1909	438,876 46	1,267,729 58	
1910	487,963 04	1,237,173 55	
1911	461,769 56	1,304,397 32	
1912	606,056 94	1,368,402 61	
1913	747,464 87	1,450,359 50	
1914	803,527 79	1,547,574 58	
1915	876,520 13	1,648,694 87	
1916	750,828 28	1,718,853 56	
	1,217,190 24	1,561,784 38	
Total	\$12,219,800 51	\$21,218,500 89	\$415,527 24

Receipts from tax on

YEAR	Foreign banks (earnings)	Foreign license fees	Trust companies (capital, surplus and undivided profits)
1880.....	.....	.....	.....
1881.....	.....	.....	.....
1882.....	\$43,761 59	.....	.....
1883.....	69,009 09	.....	.....
1884.....	37,320 91	.....	.....
1885.....	32,574 71	.....	.....
1886.....	63,990 39	.....	.....
1887.....	38,367 50	.....	.....
1888.....	35,010 35	.....	.....
1889.....	61,362 45	.....	.....
1890.....	53,728 34	.....	.....
1891.....	36,184 02	.....	.....
1892.....	52,393 60	.....	.....
1893.....	62,864 17	.....	.....
1894.....	46,860 98	.....	.....
1895.....	34,306 47	\$1,367 90	.....
1896.....	71,026 29	62,924 35	.....
1897.....	48,133 84	5,585 18	.....
1898.....	62,528 65	2,454 58	.....
1899.....	55,089 20	2,981 38	.....
1900.....	87,961 28	32,545 47	.....
1901.....	37,217 89	15,066 92	\$1,578,978 49
1902.....	57,314 29	118,101 67	1,680,029 90
1903.....	98,370 44	58,103 80	2,038,888 33
1904.....	62,341 76	51,290 42	1,860,876 63
1905.....	32,435 12	31,718 21	1,981,817 25
1906.....	68,312 64	30,555 76	2,242,778 03
1907.....	134,698 88	46,835 56	2,406,337 36
1908.....	95,712 34	24,523 80	2,251,942 08
1909.....	44,749 83	25,129 84	2,141,508 56
1910.....	134,092 32	29,428 09	2,375,369 40
1911.....	143,399 68	55,806 90	2,489,624 21
1912.....	100,599 22	38,745 45	2,448,716 59
1913.....	131,848 28	74,605 87	2,452,696 61
1914.....	99,487 77	90,678 79	2,340,728 04
1915.....	88,363 81	55,888 27	2,333,590 07
1916.....	72,906 01	39,134 48	26,341 64
Total.....	\$2,394,324 11	\$893,472 69	\$32,650,223 19

corporations — Concluded

YEAR	Savings banks (surplus)	Miscellaneous	Total
1908			\$141,127 03
1909			992,725 16
1910		\$184,249 80	1,539,684 27
1911		266,039 07	1,935,179 31
1912		122,405 72	1,603,612 75
1913		121,158 69	1,673,879 09
1914		121,106 58	1,376,061 44
1915		131,703 90	1,239,864 16
1916		114,238 86	993,677 82
1917		144,550 45	1,172,599 73
1918		162,101 81	1,158,978 41
1919		205,951 22	1,350,338 53
1920		250,105 03	1,430,719 86
1921		290,903 22	1,668,911 62
1922		405,213 56	1,645,878 88
1923		417,989 19	1,857,343 25
1924		406,452 12	2,165,610 12
1925		473,102 89	2,259,646 49
1926		424,392 98	2,162,434 31
1927		453,312 30	2,266,650 40
1928		562,573 34	2,624,508 05
1929	\$705,333 12	463,637 30	4,966,680 93
1930	737,225 20	582,632 45	6,226,183 18
1931	771,474 94	695,601 08	6,808,809 70
1932	719,535 37	755,088 68	7,033,196 99
1933	787,691 03	730,004 32	6,620,315 84
1934	796,802 00	909,619 72	7,832,842 86
1935	762,515 08	1,102,099 25	8,581,223 44
1936	769,025 00	1,239,703 68	8,937,635 24
1937	890,160 76	1,226,306 76	8,671,920 20
1938	780,872 57	1,211,364 32	9,123,738 60
1939	884,172 38	1,397,115 26	9,781,748 72
1940	959,226 72	1,491,219 81	10,349,164 76
1941	885,145 06	1,717,160 77	10,910,529 13
1942	1,141,233 38	2,101,324 34	11,634,000 84
1943	1,176,228 08	2,070,382 11	11,235,964 11
1944	3,649 97	2,090,366 12	6,142,313 84
Total	\$12,770,290 66	\$25,041,176 70	\$168,115,699 06

TABULATION

OF THE

**BONDED INDEBTEDNESS, TEMPORARY INDEBTED-
NESS AND SINKING FUNDS**

OF THE

COUNTIES, CITIES, TOWNS, VILLAGES AND SCHOOL DISTRICTS

FOR THE YEAR 1916

As returned by the clerks of boards of supervisors, together with bonded indebtedness and sinking funds of the State as corrected by the State Comptroller.

ANNUAL REPORT OF THE

Bonded Indebtedness for 1916

COUNTIES	County	City	Town	Village	School district	Aggregate
Albany.....	\$2,386,000	\$11,787,900	\$79,254	\$96,000		\$14,349,154
Allegany.....			50,500	604,089	\$162,480	817,069
Broome.....			17,000			17,000
Cattaraugus.....	24,000	1,009,419	24,568	302,417	80,050	1,440,454
Cayuga.....		1,052,141	7,500	86,200	22,500	1,168,341
Chautauqua.....	80,000	2,318,303	62,000	518,776	165,633	3,144,712
Chemung.....	192,240	2,764,000	55,894	32,300	7,382	3,051,716
Chenango.....			25,000			25,000
Clinton.....	196,000	425,500	50,293	65,000	7,025	743,818
Columbia.....	407,500		35,500		850	443,850
Cortland.....	61,000		208,570	48,400	1,000	318,970
Delaware.....			253,500	74,500	56,470	384,470
Dutchess.....	169,000	2,605,414	16,720	252,550	105,132	3,148,816
Erie.....	1,648,000	40,350,797	241,875	895,289	156,875	43,292,776
Essex.....	48,000		121,750	433,566	80,500	683,816
Franklin.....	513,000		87,900	698,333	142,500	1,441,733
Fulton.....	150,000	1,046,450	7,200	8,000		1,211,650
Genesee.....		688,200	20,000	203,600	97,500	1,009,300
Greene.....	314,500		42,200			356,700
Hamilton.....	151,000		58,500			209,500
Herkimer.....	780,000	522,000	305,800	1,256,301	250,500	3,114,601
Jefferson.....	480,000	1,266,735	76,300	571,616	105,182	2,499,833
Lewis.....			49,587	171,420	20,500	241,507
Livingston.....			63,100			63,100
Madison.....	220,000	284,429	97,800	293,500	52,605	948,334
Monroe.....	450,000	20,791,550	383,817	859,031	267,240	22,751,638
Montgomery.....	278,000	1,227,850	112,498	406,905	31,000	2,056,253
Nassau.....	3,524,276		1,566,500	1,327,203	1,949,967	8,367,946
New York (Greater).....		1,414,168,896				1,414,168,896
Niagara.....		4,862,392	241,084	208,000	95,605	5,407,081
Oneida.....		4,054,042	26,000	319,376	197,531	4,596,949
Onondaga.....	1,615,000	11,521,090	278,600	853,800	262,525	14,531,015
Ontario.....		760,320	32,500	49,000	55,950	897,770
Orange.....	892,000	1,882,685	44,400	514,700	300,875	3,634,660
Orleans.....	128,685		25,097			153,782
Oswego.....		1,460,235	102,000	78,900		1,641,135
Otsego.....	95,000	460,031	81,367	204,350	126,400	967,148
Putnam.....	123,000		16,594	73,000	19,500	232,094
Rensselaer.....	929,500	5,147,613	18,200	168,500		6,263,813
Rockland.....	317,000		18,000	358,500	272,850	966,350
Saint Lawrence.....		246,750	349,800			596,550
Saratoga.....		734,993	349,846			1,084,839
Schenectady.....	881,000	5,077,090			242,540	6,200,630
Schoharie.....	50,760		35,120	113,540	70,200	269,620
Schuyler.....	23,256		1,412			24,668
Seneca.....	187,260		127,500	391,599	53,600	759,959
Steuben.....	20,000	679,000	22,373	239,450	130,700	1,091,523
Suffolk.....				224,850	573,248	798,098
Sullivan.....	167,431		445,453	197,690	63,150	873,724
Tioga.....	18,000			307,500	111,520	437,020
Tompkins.....	200,000	1,540,000	164,813	102,450	26,750	2,034,013
Ulster.....	477,000	1,126,500	185,764	271,497	127,545	2,188,306
Warren.....	70,000				19,450	89,450
Washington.....			97,000	431,391	174,350	702,741
Wayne.....			218,440	80,000	11,300	309,740
Westchester.....	8,959,130	21,344,645	3,809,869	6,722,594	1,168,298	42,004,586
Wyoming.....	60,000		44,268	361,250	136,700	602,218
Yates.....			40,000	153,864	50,000	243,864
State.....	\$27,286,538	\$1,563,206,970	\$10,896,626	\$21,630,797	\$8,053,478	\$1,631,074,211
Aggregate.....						\$1,842,479,693

Temporary Indebtedness for 1916

COUNTIES	County	City	Town	Village	School district	Aggregate
Albany.....		\$420,594				\$420,594
Allegany.....						
Broome.....						
Cattaraugus.....		135,119	\$5,462			140,581
Cayuga.....						
Chautauqua.....		4,921		\$2,500		7,421
Chemung.....						
Chenango.....						
Clinton.....						
Columbia.....			200		\$300	500
Cortland.....						
Delaware.....				1,000		1,000
Dutchess.....			34,838			34,838
Erie.....						
Essex.....						
Franklin.....						
Fulton.....		32,446	14,963			47,409
Genesee.....						
Greene.....						
Hamilton.....						
Herkimer.....						
Jefferson.....	\$106,800		6,209			113,009
Lewis.....			7,018			7,018
Livingston.....			4,363			4,363
Madison.....					284	284
Monroe.....		2,001,500	1,500	200	10,700	2,013,900
Montgomery.....						
Nassau.....						
New York (Greater)						
Niagara.....						
Oneida.....				85		85
Onondaga.....	35,000		7,071	4,500		46,571
Ontario.....						
Orange.....	82,562	12,800				95,362
Orleans.....						
Oswego.....						
Ose o.....			7,380	600		7,980
Ptarm.....						
Rensselaer.....						
Roxford.....	6,500		16,055	10,000	6,000	38,555
Saint Lawrence.....			2,036			2,036
Saratoga.....			15,816			15,816
Schenectady.....		1,431,260				1,431,260
Schoharie.....						
Schuyler.....						
Seneca.....						
Staten.....						
Suffolk.....				700	4,873	5,573
Sullivan.....						
Tioga.....						
Tompkins.....						
Ulster.....						
Warren.....	47,250					47,250
Washington.....				2,380		2,380
Wayne.....			2,736			2,736
Westchester.....			32,853	465,964	2,269	501,086
Wyoming.....			30,502	13,000	2,500	46,002
Yates.....						
Aggregate.....	\$278,112	\$4,038,640	\$189,002	\$500,929	\$26,926	\$5,033,609

Sinking Funds for 1916

COUNTIES	County	City	Town	Village	School district	Aggregate
Albany.....
Allegany.....
Broome.....
Cattaraugus.....
Cayuga.....
Chautauqua.....	\$12,585	.....	\$12,585
Chemung.....
Chenango.....
Clinton.....
Columbia.....
Cortland.....
Delaware.....
Dutchess.....
Erie.....
Essex.....	1,125	.....	1,125
Franklin.....
Fulton.....	\$137,948	.....	.....	.....	137,948
Genesee.....
Greene.....
Hamilton.....
Herkimer.....	5,562	.....	5,562
Jefferson.....
Lewis.....
Livingston.....
Madison.....	\$226	5,000	.....	5,226
Monroe.....	1,707,615	.....	19,856	.....	1,727,471
Montgomery.....	66,000	.....	.....	.....	66,000
Nassau.....
New York (Greater).....	382,078,406	.....	.....	.....	382,078,406
Niagara.....
Oneida.....	1,000	.....	1,000
Onondaga.....	\$52,626	.....	1,000	24,353	.....	77,979
Ontario.....	47,137	.....	.....	.....	47,137
Orange.....	165,201	.....	15,616	\$1,500	182,317
Orleans.....
Oswego.....	53,973	654	3,000	.....	57,627
Otsego.....	183,571	500	1,300	17,350	202,721
Putnam.....
Rensselaer.....	72,048	.....	.....	.....	72,048
Rockland.....	2,500	.....	2,500
Saint Lawrence.....
Saratoga.....
Schenectady.....	386,644	.....	.....	.....	386,644
Schoharie.....
Schuyler.....
Seneca.....
Steuben.....
Suffolk.....	500	10,000	10,500
Sullivan.....
Tioga.....
Tompkins.....
Ulster.....
Warren.....
Washington.....
Wayne.....	2,503	.....	.....	2,503
Westchester.....	354,278	.....	84,535	1,055	439,868
Wyoming.....
Yates.....
State.....	\$52,626	\$385,252,821	\$4,883	\$176,932	\$29,905	\$385,517,167
Aggregate..	43,774,925
						\$429,292,092

STATEMENT
OF THE
FINANCIAL CONDITION OF THE CITIES OF
THE STATE
SHOWING
ASSESSMENT VALUES, NON-EXEMPT INDEBTEDNESS
AND TAX RATES FOR THE YEAR 1916

Statement of the financial condition

CITIES	1916 assessed value of real estate	Ratio to full value at which real estate is assessed as determined by State Tax Department	Full value real estate	Ten per cent debt limit of assessed real estate	Potential debt limit if property was assessed at full value
Albany.....	\$104,701,690	80	\$130,877,112	\$10,470,169	\$13,087,711
Amsterdam.....	14,315,845	50	28,631,690	1,438,584	2,863,169
Auburn.....	21,339,627	75	28,452,836	2,133,962	2,845,284
Batavia.....	11,454,045	83	13,800,054	1,145,404	1,380,005
Beacon.....	6,556,389	75	8,741,852	655,639	874,185
Binghamton.....	38,980,940	75	51,974,586	3,898,094	5,197,458
Buffalo *.....	376,419,650	73	515,643,356	37,641,965	51,564,335
Canandaigua.....	4,692,018	70	6,702,882	469,201	670,288
Cohoes.....	12,233,558	85	14,392,421	1,223,356	1,439,242
Corning †.....	8,938,951	81	11,035,741	893,895	1,103,574
Cortland †.....	8,429,527	70	12,042,181	842,952	1,204,218
Dunkirk.....	9,734,180	65	14,975,661	973,418	1,497,566
Elmira.....	31,579,069	85	37,151,836	3,157,907	3,715,184
Fulton †.....	6,226,080	55	11,320,145	622,608	1,132,014
Geneva.....	9,477,666	70	13,539,522	947,767	1,353,952
Glens Falls.....	9,186,910	60	15,311,516	918,691	1,531,152
Gloversville.....	8,940,245	55	16,254,990	894,024	1,625,499
Hornell.....	7,150,300	75	9,533,733	715,030	953,373
Hudson.....	5,155,839	60	8,593,065	515,584	859,306
Ithaca.....	10,919,280	55	19,853,236	1,091,928	1,985,324
Johnstown.....	17,773,117	60	29,621,861	1,777,312	2,962,186
Johnstown.....	3,837,050	55	6,976,454	383,705	697,645
Kingston.....	15,506,342	75	20,620,789	1,550,634	2,062,079
Lackawanna.....	10,582,880	58	18,246,344	1,058,288	1,824,634
Little Falls.....	7,051,097	70	10,072,995	705,110	1,007,299
Lockport.....	11,188,197	61	18,341,306	1,118,820	1,834,131
Mechanicville.....	2,874,790	60	4,791,316	287,479	479,312
Middletown.....	8,514,969	50	17,029,938	851,497	1,702,994
Mount Vernon....	41,393,250	72	57,490,625	4,139,325	5,749,062
Newburg.....	13,639,941	55	24,799,892	1,363,995	2,479,989
New Rochelle.....	62,373,096	95	65,655,890	6,237,309	6,565,589
New York, Greater.	8,207,822,361	93	8,825,615,442	820,782,236	882,561,544
Niagara Falls.....	37,437,389	45	83,194,197	3,743,739	8,319,420
North Tonawanda..	9,555,920	65	14,701,415	955,592	1,470,141
Norwich †.....	3,174,280	50	6,348,560	317,428	634,856
Ogdensburg.....	5,619,410	70	8,027,728	561,941	802,773
Olean.....	9,952,806	60	16,588,010	995,281	1,658,801
Oneida.....	4,708,386	60	7,847,310	470,839	784,731
Oneonta.....	5,477,030	60	9,128,383	547,703	912,838
Oswego.....	12,595,978	77	16,358,412	1,259,598	1,635,841
Plattsburg.....	3,627,150	50	7,254,300	362,715	725,430
Port Jervis.....	2,544,200	30	8,480,666	254,420	848,067
Poughkeepsie.....	26,266,725	80	32,833,406	2,626,672	3,283,341
Rensselaer.....	5,894,115	75	7,858,820	589,411	785,882
Rochester.....	231,565,084	83	278,994,077	23,156,508	27,899,408
Rome.....	10,240,025	50	20,480,050	1,024,002	2,048,005
Salamanca.....	4,736,483	70	6,766,404	473,648	676,640
Saratoga Springs...	9,211,207	75	12,281,609	921,121	1,228,161
Schenectady.....	57,802,083	50	115,604,166	5,780,208	11,560,416
Syracuse.....	144,940,472	80	181,173,090	14,493,847	18,117,309
Tonawanda.....	5,443,342	70	7,776,202	544,334	777,620
Troy.....	58,907,689	90	65,452,987	5,890,769	6,545,299
Utica.....	49,361,080	60	82,268,466	4,936,108	8,226,847
Watertown.....	15,426,860	60	25,711,433	1,542,686	2,571,143
Watervliet.....	5,828,025	85	6,856,500	582,802	685,650
White Plains.....	23,361,055	60	38,935,091	2,336,105	3,893,579
Yonkers.....	123,227,440	85	144,973,458	12,322,744	14,497,346

* The ratio to full value at which real estate is assessed as determined by State Tax Department for the city of Buffalo is the ratio adopted in 1916. The ratio for this city adopted in 1917 is based upon the 1917 assessment.

† Nothing to show whether the non-exempt indebtedness reported by the cities of Corning, Cortland, Fulton and Norwich include water bonds issued prior to January 1, 1910.

of the cities of the State

CITIES	● Non-exempt indebtedness	Margin of debt incurring capacity	Potential margin of debt-incurring capacity	Tax rate	Tax rate if property was as- sessed at full value
Albany.....	\$7,133,660	\$3,336,509	\$5,954,051	.0256	.02048
Amsterdam.....	1,161,850	289,734	1,701,319	.03818	.01909
Auburn.....	1,052,141	1,081,821	1,793,143	.03241	.0243
Batavia.....	530,000	615,404	850,005	.01816	.01507
Beacon.....	484,612	171,027	389,573	.02512	.01884
Binghamton.....	2,132,536	1,765,558	3,064,922	.02967	.02225
Buffalo *.....	31,871,844	2,770,121	16,692,491	.03317	.0242
Canandaigua.....	137,000	332,201	533,288	.02498	.01748
Cohoes.....	694,854	528,502	744,388	.0226	.0192
Corning †.....	240,000	653,895	863,574	.027	.02187
Cortland †.....	447,715	395,237	756,503	.02068	.01447
Dunkirk.....	457,970	515,448	1,039,596	.02851	.01853
Elmira.....	1,284,000	1,873,907	2,431,184	.02572	.02186
Fulton †.....	462,281	160,327	669,733	.03442	.01893
Geneva.....	417,683	530,084	936,269	.02039	.0142
Glens Falls.....	267,850	650,841	1,263,302	.0321	.01926
Gloversville.....	656,500	237,524	968,999	.0348	.01914
Hamlet.....	317,350	397,680	636,023	.03098	.0232
Hudson.....	444,512	71,072	414,794	.03479	.02087
Ithaca.....	1,198,920	.....	786,404	.03188	.01753
Jamestown.....	1,365,007	412,305	1,597,179	.03883	.0232
Johnstown.....	254,185	129,520	443,460	.0444	.02442
Kingston.....	1,126,500	424,134	935,579	.02957	.02217
Lackawanna.....	527,591	530,697	1,297,043	.0245	.0142
Little Falls.....	417,750	287,360	589,549	.02089	.01462
Lockport.....	906,673	212,147	927,458	.02813	.01715
Mechanicville.....	250,269	37,210	228,863	.0427	.02562
Middletown.....	373,586	477,911	1,329,408	.0342	.0171
Mount Vernon.....	4,006,800	132,525	1,742,262	.029955	.02156
Newburg.....	1,127,686	236,309	1,352,303	.0322	.01771
New Rochelle.....	3,022,687	3,214,622	3,542,902	.02417	.0229
New York, Greater.....	769,280,484	51,501,752	113,281,060	.0205	.01906
Niagara Falls.....	2,213,719	1,530,020	6,105,701	.027716	.01247
North Tonawanda.....	622,450	333,142	847,691	.02472	.01606
Norwich †.....	183,862	133,566	450,994	.03848	.01924
Oranburg.....	246,750	315,191	556,023	.02375	.0166
Oran.....	538,399	456,882	1,120,402	.02826	.01695
Oriskany.....	104,960	365,879	679,771	.03473	.02083
Oriskany.....	277,460	270,243	635,378	.031668	.019
Oswego.....	830,455	429,143	805,386	.0359	.0276
Plattsburg.....	344,500	18,215	380,930	.04095	.020475
Port Jervis.....	159,800	94,620	688,267	.0637	.01911
Poughkeepsie.....	2,070,577	556,095	1,212,764	.02597	.02077
Rensselaer.....	416,404	173,007	369,478	.03266	.02449
Rochester.....	21,193,034	1,963,473	6,706,374	.02397	.01989
Rome.....	784,177	239,825	1,263,828	.037	.0185
Saratoga.....	348,515	125,133	328,125	.024	.0168
Saratoga Springs.....	483,000	438,121	745,161	.03838	.02878
Schenectady.....	4,690,450	1,089,758	6,869,966	.0236	.0118
Syracuse.....	10,821,866	3,672,181	7,295,443	.02452	.0196
Tonawanda.....	377,325	167,009	400,295	.02724	.01906
Troy.....	3,622,241	2,268,525	2,923,058	.027548	.02479
Tyng.....	2,769,780	2,166,328	5,457,067	.03417	.0239
Watertown.....	1,164,235	378,451	1,406,908	.03046	.01827
Watervliet.....	384,244	198,558	301,406	.03562	.03027
White Plains.....	2,671,969	.....	1,221,540	.03011	.01806
Yonkers.....	10,077,728	2,245,016	4,419,618	.0285	.0242

Table of population, tax budget and tax per capita in the several cities of the State

CITIES	Population	1916 budget, which includes taxes and receipts from other sources, but not money borrowed by bonds or temporary loans	Budget per capita
Albany.....	107,979	\$3,071,229 64	\$28 44
Amsterdam.....	34,319	476,796 12	13 89
Auburn.....	32,468	707,195 62	21 78
Batavia.....	13,278	211,674 70	15 94
Beacon.....	10,165	199,940 75	19 66
Binghamton.....	53,668	955,240 67	17 79
Buffalo.....	454,630	11,584,715 48	25 48
Canandaigua.....	7,501	126,419 91	16 85
Cohoes.....	23,433	336,430 38	14 35
Corning.....	13,459	208,396 90	15 48
Cortland.....	12,367	141,062 83	11 40
Dunkirk.....	17,870	195,000 00	10 91
Elmira.....	40,093	948,860 66	23 66
Fulton.....	11,138	188,352 68	16 91
Geneva.....	13,232	301,101 48	22 75
Glens Falls.....	16,323	235,322 26	14 41
Gloversville.....	21,178	269,763 45	12 73
Hornell.....	14,352	211,320 79	14 72
Hudson.....	11,544	186,758 31	16 17
Ithaca.....	16,750	308,082 00	17 79
Jamestown.....	37,780	632,355 60	16 73
Johnstown.....	10,687	153,199 24	14 32
Kingston.....	26,354	567,400 54	21 52
Lackawanna.....	15,737	261,079 66	16 57
Little Falls.....	13,022	174,384 20	13 39
Lockport.....	18,693	333,588 78	17 84
Mechanicville.....	8,208	99,275 37	12 09
Middletown.....	16,381	223,736 24	13 65
Mount Vernon.....	37,583	1,121,101 73	29 83
Newburg.....	27,876	444,096 13	15 93
New Rochelle.....	31,758	1,502,123 85	47 29
New York (Greater).....	5,047,321	226,572,458 37	44 89
Niagara Falls.....	42,257	860,041 65	20 35
North Tonawanda.....	13,498	244,330 11	18 11
Norwich.....	8,342	129,093 46	15 47
Ogdensburg.....	14,338	160,342 61	11 17
Olean.....	17,925	249,350 48	13 91
Oneida.....	9,461	206,615 95	21 83
Oneonta.....	10,474	209,649 00	20 01
Oswego.....	25,426	488,710 93	19 22
Plattsburg.....	10,134	197,825 19	19 52
Port Jervis.....	9,413	147,863 98	15 70
Poughkeepsie.....	32,714	664,394 23	20 30
Rensselaer.....	11,210	174,819 50	15 59
Rochester.....	248,465	6,263,108 86	25 20
Rome.....	21,926	250,497 23	11 42
Salamanca.....	8,370	129,542 69	15 47
Saratoga Springs.....	13,792	322,415 30	23 37
Schenectady.....	80,381	2,134,152 57	26 55
Syracuse.....	145,293	3,691,710 11	25 40
Tonawanda.....	9,147	158,575 18	17 33
Troy.....	75,488	1,355,149 47	17 81
Utica.....	80,589	1,668,269 91	20 70
Watertown.....	26,895	430,909 55	16 02
Watervliet.....	14,990	185,483 02	12 37
White Plains.....	19,287	808,131 90	41 90
Yonkers.....	90,948	3,727,413 09	40 98

TABULATION

OF THE

VALUE OF REAL ESTATE EXEMPTIONS

Under Section 4 of the Tax Law

The following is a tabulation of the values of real estate exemptions, returned under section 4 of the Tax Law, in the various counties of the State, in two classifications. To the left of the aggregate is indicated ownership. The "Private Ownership" column on the left contains all exempt property other than that owned by the Federal government, the State or municipalities. To the right of the aggregate is the value of exemption classified as to use.

RECAPITU

COUNTIES	Property of United States	Property of State	Property of counties	Property of cities	Property of towns
Albany.....	\$2,685,707	\$36,229,800	\$2,388,350	\$12,115,625	\$115,300
Allegany.....		138,800	146,694		268,577
Bronx.....	1,651,500	779,570	1,778,000	130,361,755	
Broome.....	14,000	1,768,700	1,145,000	4,383,690	150,999
Cattaraugus.....	174,300	102,400	174,000	847,800	333,075
Cayuga.....	135,000	1,448,060	203,700	889,440	106,255
Chautauqua.....	170,585	43,750	269,000	2,303,120	268,843
Chemung.....	250,000	3,580,000	272,200	2,271,800	51,615
Chenango.....		375,050	103,000	84,400	81,375
Clinton.....	835,400	2,331,750	189,550	516,700	104,249
Columbia.....	75,000	1,115,051	317,000	510,350	222,275
Cortland.....	50,000		86,000	446,800	46,155
Delaware.....		90,000	183,000		140,055
Dutchess.....	55,000	4,847,770	275,000	1,419,350	80,660
Erie.....	8,367,810	6,344,540	2,256,010	40,417,580	310,815
Essex.....	15,000	310,000			316,450
Franklin.....	200,000	70,000	60,500		164,875
Fulton.....	85,000	75,134	133,000	736,850	38,880
Genesee.....	147,000	505,300	168,150	715,000	258,214
Greene.....		153,400	35,000		289,595
Hamilton.....			21,000		50,250
Herkimer.....		1,173,315	165,000	314,700	354,590
Jefferson.....	1,066,500	84,500	340,000	1,575,300	394,125
Kings.....	20,837,450	3,123,625	596,000	215,710,330	
Lewis.....		720	30,000		208,402
Livingston.....		419,200	228,000		199,960
Madison.....		150,535	290,400	381,600	115,240
Monroe.....	803,000	2,705,600	1,729,000	8,111,050	127,800
Montgomery.....	50,000	573,815	165,000	424,310	83,250
Nassau.....	900	12,400	480,000		237,000
New York.....	42,632,000	755,000	225,000	1,115,660,195	
Niagara.....	1,015,340	2,133,710	185,500	5,107,247	142,000
Oneida.....	527,000	3,014,075	1,198,000	2,214,850	374,184
Onondaga.....	691,000	1,364,950	2,864,900	12,949,290	497,340
Ontario.....	150,000	298,575	222,120	854,740	127,625
Orange.....	10,647,000	1,772,470	272,550	1,405,985	134,250
Orleans.....	1,900	2,330,000	230,000		131,370
Oswego.....	949,200	531,100	320,500	1,736,325	70,960
Otsego.....	95,000	327,100	150,000	290,600	218,317
Putnam.....	10,000		33,000		32,700
Queens.....	1,257,000	246,250		46,256,035	
Rensselaer.....	480,000	550,725	1,025,000	2,746,540	180,490
Richmond.....	2,440,300	181,645		12,135,050	
Rockland.....	105,000	61,500	215,100		52,300
Saint Lawrence.....	133,000	618,500	244,000	657,250	715,655
Saratoga.....	64,500	283,545	126,500	778,150	202,385
Schenectady.....	180,000	125,359	1,118,000	4,425,350	60,190
Schoharie.....		80,125			306,656
Schuyler.....		80,000	20,000		29,100
Seneca.....	19,175	1,434,800	145,000		56,045
Steuben.....	81,000	1,038,350	220,000	674,800	517,540
Suffolk.....	1,790,000	6,658,400	425,500		203,235
Sullivan.....		150	109,000		42,555
Tioga.....		1,270	138,500		39,850
Tompkins.....	50,000	845,100	92,130	1,165,800	125,610
Ulster.....	75,000	265,180	214,450	805,020	239,801
Warren.....	85,000	52,500	26,000	1,042,300	110,570
Washington.....		1,355,230	83,000		123,745
Wayne.....	50,000	7,337,115	216,900		133,275
Westchester.....	3,980,140	3,644,530	2,112,500	14,363,915	785,807
Wyoming.....		41,745	144,000		126,160
Yates.....	40,000	550	97,000		45,165
Total.....	\$105,237,707	\$105,982,334	\$26,701,704	\$1,649,806,992	\$10,943,759

LATION

COUNTIES	Property of villages	Property of school districts	Private ownership	Aggregate
Albany.....	\$62,000	\$260,750	\$22,921,925	\$76,779,457
Allegany.....	196,640	312,512	1,309,352	2,372,575
Bronx.....			35,523,470	170,094,295
Broome.....	161,500	517,240	2,906,154	11,047,283
Cattaraugus.....	83,700	346,950	1,807,062	3,869,287
Cayuga.....	16,100	314,750	3,280,205	6,413,510
Chautauqua.....	249,850	753,750	3,358,203	7,417,101
Chemung.....	81,300	143,615	3,282,173	9,932,703
Chenango.....	124,900	222,346	893,314	1,884,385
Clinton.....	48,725	136,925	1,280,235	5,443,534
Columbia.....	102,700	262,725	1,327,410	3,932,511
Cortland.....	63,250	116,400	1,197,743	2,006,348
Delaware.....	64,000	371,440	978,960	1,827,455
Dutchess.....	19,000	330,150	6,802,027	13,828,957
Erie.....	247,725	894,100	28,223,218	87,061,798
Essex.....	30,040	345,715	943,220	1,960,425
Franklin.....	109,000	136,485	471,278	1,212,138
Fulton.....	850	55,325	1,270,185	2,395,224
Genesee.....	12,400	246,790	2,357,825	4,410,679
Greene.....	127,800	207,100	604,924	1,417,819
Hamilton.....		27,050	26,200	124,500
Herkimer.....	517,600	806,855	1,858,882	5,220,942
Jefferson.....	66,200	446,827	3,260,048	7,233,500
Kings.....			78,447,496	318,714,901
Lewis.....	3,500	121,845	390,067	754,534
Livingston.....	349,820	348,575	1,096,347	2,641,902
Madison.....	140,500	245,205	1,710,161	3,033,641
Monroe.....	113,200	589,700	16,692,829	30,872,179
Montgomery.....	23,200	240,470	1,735,770	3,295,815
Nassau.....	208,000	2,411,300	4,908,915	8,258,515
New York.....			297,432,175	1,456,704,370
Niagara.....	7,000	376,205	3,841,285	12,808,287
Oneida.....	96,500	517,850	6,664,628	14,607,087
Onondaga.....	168,800	736,710	14,066,580	33,339,570
Ontario.....	110,600	361,500	2,422,940	4,548,100
Orange.....	304,740	605,490	4,745,711	19,888,196
Orleans.....	128,360	331,080	2,681,288	5,831,998
Oswego.....	6,800	222,020	2,479,955	6,316,860
Otsego.....	86,100	441,175	1,450,655	3,058,947
Putnam.....	2,500	107,950	530,185	716,335
Queens.....			19,137,220	66,896,505
Rensselaer.....	76,000	171,925	10,517,554	15,748,234
Richmond.....			7,002,030	21,759,025
Rockland.....	137,200	669,450	2,227,400	3,467,950
Saint Lawrence.....	184,300	642,170	2,889,211	6,084,086
Saratoga.....	26,000	340,950	2,030,900	3,852,930
Schenectady.....	20,000	204,795	4,609,568	10,743,262
Schoharie.....	2,500	207,675	739,495	1,336,451
Schuyler.....	4,000	60,650	244,670	438,420
Seneca.....	64,200	229,700	842,000	2,790,920
Steuben.....	91,470	450,670	2,861,272	5,935,102
Suffolk.....	231,000	1,634,700	3,567,979	14,510,814
Sullivan.....	2,050	136,540	566,025	856,320
Tioga.....	325,100	296,025	1,344,531	2,145,276
Tompkins.....	75,600	118,375	6,156,684	8,629,299
Ulster.....	129,000	233,850	2,142,790	4,105,091
Warren.....	7,000	75,335	1,088,214	2,486,919
Washington.....	153,800	396,270	1,488,442	3,600,487
Wayne.....	510,760	486,812	2,850,972	11,585,834
Westchester.....	1,563,070	3,678,430	33,192,928	63,321,320
Wyoming.....	225,600	346,040	1,112,919	1,996,464
Yates.....	106,900	189,930	547,385	1,026,930
Total.....	\$8,098,450	\$25,483,167	\$674,341,189	\$2,606,595,302

RECAPITULATION

COUNTIES	EDUCATIONAL				
	Universities, colleges and schools other than State normal schools	State normal schools and colleges for training of teachers	Public schools	Schools other than public schools	Schools for deaf, dumb and blind
Albany.....	\$138,000	\$860,500	\$2,887,550	\$1,294,850	.....
Allegany.....	243,940	.....	375,512	38,000	.....
Bronx.....	6,755,900	51,000	13,158,300	3,146,000	\$855,500
Broome.....	.....	.....	1,511,940	121,500	.....
Cattaraugus.....	.....	.....	793,450	50,800	.....
Cayuga.....	1,028,600	.....	894,750	52,000	.....
Chautauqua.....	16,000	.....	1,677,890	140,950	.....
Chemung.....	325,000	.....	1,020,615	167,450	.....
Chenango.....	.....	.....	291,046	.....	.....
Clinton.....	.....	125,000	342,925	220,625	.....
Columbia.....	.....	859,806	394,725	25,000	.....
Cortland.....	.....	.....	527,400	.....	.....
Delaware.....	50,000	.....	371,440	.....	.....
Dutchess.....	3,130,884	.....	1,379,700	24,000	.....
Erie.....	1,176,050	400,160	10,415,880	891,745	358,755
Essex.....	.....	.....	345,300	.....	.....
Franklin.....	.....	.....	225,885	8,000	50,000
Fulton.....	.....	.....	508,525	3,000	.....
Genesee.....	15,000	.....	506,790	1,000	500,000
Greene.....	.....	.....	207,100	23,500	.....
Hamilton.....	.....	.....	27,050	.....	.....
Herkimer.....	75,000	.....	1,007,355	53,000	.....
Jefferson.....	10,000	.....	931,827	79,200	.....
Kings.....	6,188,000	.....	35,808,700	6,299,050	100,000
Lewis.....	.....	.....	121,845	21,000	.....
Livingston.....	.....	302,000	348,575	122,000	.....
Madison.....	826,500	.....	359,305	1,150	.....
Monroe.....	3,042,000	356,800	3,824,800	1,462,000	111,100
Montgomery.....	.....	.....	534,330	140,000	.....
Nassau.....	.....	.....	2,411,300	1,895,800	.....
New York.....	44,994,150	2,514,000	54,068,900	11,217,500	2,570,000
Niagara.....	515,000	.....	1,558,705	426,820	.....
Oneida.....	527,368	.....	1,888,650	48,000	80,000
Onondaga.....	3,005,500	.....	3,800,085	388,500	.....
Ontario.....	350,650	.....	697,500	68,500	.....
Orange.....	.....	.....	1,378,890	264,400	6,000
Orleans.....	.....	.....	331,080	.....	.....
Oswego.....	.....	499,000	574,020	15,000	.....
Otsego.....	.....	252,100	636,575	.....	.....
Putnam.....	20,000	.....	107,950	.....	.....
Queens.....	.....	.....	12,054,175	768,450	.....
Rensselaer.....	1,220,000	.....	1,431,125	2,139,280	.....
Richmond.....	.....	.....	3,155,600	332,600	.....
Rockland.....	40,000	.....	669,450	113,500	.....
Saint Lawrence.....	316,000	400,000	849,970	7,250	.....
Saratoga.....	104,980	.....	642,700	33,700	.....
Schenectady.....	1,200,000	.....	2,608,195	155,100	.....
Schoharie.....	.....	.....	207,675	.....	.....
Schuyler.....	.....	.....	60,650	40,000	.....
Seneca.....	.....	.....	221,300	64,000	.....
Steuben.....	.....	.....	873,170	35,000	.....
Suffolk.....	335,300	.....	1,634,700	319,000	.....
Sullivan.....	.....	.....	136,540	111,500	.....
Tioga.....	.....	.....	296,025	600	.....
Tompkins.....	4,541,650	844,800	406,875	.....	.....
Ulster.....	3,000	85,000	657,585	179,600	.....
Warren.....	.....	.....	448,435	57,050	.....
Washington.....	.....	.....	396,270	10,000	.....
Wayne.....	.....	.....	486,812	25,000	.....
Westchester.....	1,013,250	.....	9,316,400	3,772,830	.....
Wyoming.....	9,900	.....	346,040	17,600	.....
Yates.....	50,000	189,930	50,000
Total.....	\$81,267,622	\$7,550,166	\$185,343,78	\$36,442,400	\$4,631,355

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COUNTIES	EDUCATIONAL			
	Schools for feeble-minded	Libraries	History and art	Parks, playgrounds and gardens
Albany.....		\$18,500	\$175,000	\$4,214,700
Allegany.....		52,450		7,750
Bronx.....		418,500	22,100	63,445,210
Broome.....		90,000		24,500
Cattaraugus.....		12,500	24,000	97,800
Cayuga.....		51,600		20,820
Chautauqua.....		251,700	1,200	108,400
Chemung.....		15,000	75,000	172,800
Chenango.....		55,000		35,100
Clinton.....		9,925		56,000
Columbia.....		17,550		59,300
Cortland.....		17,000		2,500
Delaware.....		5,500		7,000
Dutchess.....		140,700	7,000	72,000
Erie.....		577,375	1,209,075	8,561,710
Essex.....		14,300		12,800
Franklin.....		4,500		9,300
Fulton.....		75,000	26,500	28,600
Genesee.....		41,000	4,000	9,500
Greene.....		56,000		3,000
Hamilton.....				
Herkimer.....		76,600	32,000	98,000
Jefferson.....		113,300	4,500	9,500
Kings.....		2,644,600	202,000	54,438,930
Lewis.....				
Livingston.....		34,000		5,600
Madison.....		18,100	2,500	500
Monroe.....		108,800		2,324,750
Montgomery.....		37,000	12,000	3,500
Nassau.....		27,000		101,500
New York.....	\$608,400	30,395,000	8,456,000	550,257,300
Niagara.....		101,000		2,074,650
Oneida.....		237,000	60,000	237,150
Onondaga.....	550,000	326,550	95,000	2,036,050
Ontario.....		2,000	25,000	74,200
Orange.....		82,100	102,000	325,350
Orleans.....		20,000		14,000
Oswego.....		43,000		144,200
Otsego.....		26,000		48,500
Putnam.....		20,000		
Queens.....		225,500		6,657,400
Rensselaer.....		75,400		373,000
Richmond.....		180,400	6,800	251,500
Rockland.....		31,000	2,500	53,800
Saint Lawrence.....		100,420		68,950
Saratoga.....		3,500	8,000	502,845
Schenectady.....		70,000	35,000	634,700
Schoharie.....			1,900	
Schuyler.....		5,000		82,000
Seneca.....		30,000		1,000
Steuben.....		31,100		149,600
Suffolk.....		107,500	17,000	114,600
Sullivan.....		3,100	1,000	
Tioga.....		40,000		5,000
Tompkins.....		74,500		96,750
Ulster.....		49,500	23,100	35,500
Warren.....		4,800		62,500
Washington.....		8,300	500	46,500
Wayne.....		20,000		65,560
Westchester.....		258,650	10,500	3,331,450
Wyoming.....		37,200	8,000	41,945
Yates.....			6,000	
Total.....	\$1,158,400	\$37,592,020	\$10,655,175	\$701,717,370

RECAPITULATION

COUNTIES	AGRICULTURAL		RELIGIOUS	
	Exhibition buildings and grounds of agricultural societies	Property of granges	Buildings and grounds used as places for religious worship	Property of religious corporations occupied by officiating clergymen
Albany	\$15,000		\$6,962,000	\$287,100
Allegany	6,000		496,455	86,750
Bronx			8,427,625	296,950
Broome	3,000		1,647,150	116,575
Cattaraugus	32,000	\$635	1,049,790	88,720
Cayuga			1,225,700	94,050
Chautauqua			1,403,000	139,120
Chemung	15,000	300	1,584,300	58,050
Chenango	14,750		399,630	68,910
Clinton	8,000		560,315	140,775
Columbia			774,975	92,600
Cortland			565,500	68,940
Delaware	11,000		562,000	81,050
Dutchess			2,058,000	178,450
Erie	30,000	800	17,623,175	384,125
Essex	5,000		347,200	62,010
Franklin	20,800		208,250	46,500
Fulton			669,780	57,610
Genesee	60,000		766,550	57,580
Greene	8,000		320,700	64,900
Hamilton			16,830	2,200
Herkimer	20,000		875,250	73,100
Jefferson	39,000		1,365,400	94,250
Kings			31,631,105	488,100
Lewis	18,500	1,500	184,080	24,475
Livingston	7,700		634,300	74,900
Madison	8,000		582,100	67,100
Mourne	15,000	1,500	8,129,700	239,050
Montgomery	20,000		1,011,250	77,600
Nassau	150,000		2,693,400	224,950
New York			128,725,450	533,000
Niagara	10,000		1,103,135	106,175
Oneida	4,000		3,148,135	180,660
Onondaga	2,000		6,103,875	191,200
Ontario	3,000	1,000	1,199,900	93,350
Orange	8,000		2,805,190	195,935
Orleans	35,000		963,800	60,750
Oswego	26,000		1,252,300	68,300
Otsego	48,000		625,750	100,200
Putnam			383,650	35,250
Queens			5,279,275	251,675
Rensselaer			3,192,400	143,300
Richmond			1,717,250	161,150
Rockland			1,058,550	99,450
Saint Lawrence	35,000		1,330,750	333,180
Saratoga			1,067,670	89,100
Schenectady			2,066,725	78,200
Schoharie	82,000		297,900	57,700
Schuyler			78,150	21,625
Seneca	10,000		539,850	38,400
Steuben	26,000		1,020,500	365,500
Suffolk	10,000		1,596,600	249,400
Sullivan			181,275	11,900
Tioga	15,000		411,060	27,200
Tompkins	35,000		588,750	42,250
Ulster			1,035,440	127,870
Warren	6,000		515,200	46,770
Washington	20,000		731,825	117,300
Wayne	33,800		1,077,866	130,320
Westchester	50,000	2,000	10,195,520	312,490
Wyoming	27,000		629,400	80,150
Yates			251,500	29,520
Total	\$92,550	\$7,735	\$275,949,951	\$8,213,780

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COUNTIES	RELIGIOUS		FRATERNAL AND BENEVOLENT	
	Property owned by clergymen	Moral and mental improvement	Fraternal	Benevolent
Albany.....	\$46,400	\$1,294,800	\$19,150	\$111,800
Allegany.....	12,840	1,270	500	3,000
Bronx.....	81,900	739,550	160,000	2,535,600
Broome.....	76,200	194,200	21,800	7,400
Cattaraugus.....	7,775	5,500	5,000	
Cayuga.....	3,000	46,300	6,950	109,200
Chautauque.....	49,185	29,810		43,825
Chemung.....	50,905	57,000	4,500	200,000
Chenango.....	11,465	5,500	8,250	2,200
Clinton.....	4,725	76,000	5,000	55,000
Columbia.....	10,800	63,200	28,000	121,000
Cortland.....	6,400	23,000	7,800	
Delaware.....	4,100		6,500	
Dutchess.....	5,260	270,000	42,700	289,510
Erie.....	129,195	685,185	63,705	1,056,650
Essex.....	3,745	10,000	12,900	1,500
Franklin.....	4,900		26,000	27,500
Fulton.....	9,175	59,000	14,000	13,100
Genesee.....	3,000	77,000	23,100	
Greene.....	1,650	20,000	2,600	18,300
Hamilton.....				
Herkimer.....	7,050	13,000	106,900	130,000
Jefferson.....	16,850	116,000	20,550	30,000
Kings.....	252,375	2,361,675	433,600	5,010,600
Lewis.....	1,500	1,125	8,800	
Livingston.....	5,250	25,500	38,500	1,000
Madison.....	17,000	7,000	25,500	18,000
Monroe.....	202,550	814,750	212,000	232,200
Montgomery.....	10,825	28,000	37,050	20,000
Nassau.....	15,550		33,200	1,000
New York.....	100,000	7,641,575	3,157,000	16,941,800
Niagara.....	19,600	68,000	9,600	57,680
Oneida.....	45,360	264,600	492,400	85,600
Onondaga.....	128,725	495,200	20,800	15,800
Ontario.....	20,800			5,500
Orange.....	18,935	108,000	105,940	35,600
Orleans.....	8,500	20,000	4,500	
Oswego.....	31,310	58,000	13,700	83,000
Otsego.....	10,550	15,000	10,000	
Putnam.....	160			
Queens.....	65,450	120,600	51,500	352,230
Rensselaer.....	26,550	603,300	113,100	445,500
Richmond.....	29,075	27,900	237,100	407,685
Rockland.....	9,500	65,600		501,000
Saint Lawrence.....	5,350	3,000	21,600	
Saratoga.....	13,250	10,700	28,200	5,900
Schenectady.....	24,200	98,700	177,300	61,000
Schoharie.....	6,800		400	
Schuyler.....	3,650		9,000	
Seneca.....	4,150	25,000		
Steuben.....	7,310	28,900	49,100	
Suffolk.....	10,250	26,000	71,600	242,650
Sullivan.....	1,875		800	
Tioga.....	5,540		5,200	9,000
Tompkins.....	18,650	46,400		20,700
Ulster.....	41,800	132,500	91,000	4,600
Warren.....	14,270	79,000	97,000	46,100
Washington.....	6,400	9,000	36,000	
Wayne.....	9,050		14,200	
Westchester.....	59,500	587,700	354,950	2,730,000
Wyoming.....	9,300		30,200	2,000
Yates.....	5,020			5,000
Total.....	\$1,812,450	\$17,559,040	\$6,576,745	\$32,096,730

RECAPITULATION

COUNTIES	CHARITABLE			CURATIVE	
	County, city, town and village homes	Homes for children	Homes for veteran soldiers and sailors	General hospitals and dispensaries	Hospitals for insane
Albany.....	\$200,000	\$452,000		\$1,603,800	
Allegany.....	70,694				
Bronx.....		2,092,300		5,573,330	
Broome.....	145,000			44,000	\$1,618,700
Cattaraugus.....	60,000	67,000		80,000	
Cayuga.....	83,700			50,000	
Chautauqua.....		106,150		203,550	
Chemung.....	62,000	50,000		276,100	
Chenango.....	405,000			5,200	
Clinton.....	94,550			110,000	491,500
Columbia.....	40,000	51,300		37,000	
Cortland.....	61,500	7,000		86,500	
Delaware.....	28,000			4,000	
Dutchess.....	75,000	83,540		280,800	4,758,845
Erie.....	475,000	1,501,345		763,040	4,151,820
Essex.....				329,000	
Franklin.....	8,000			13,000	
Fulton.....	25,000	1,450		70,000	
Genesee.....	58,150			30,000	
Greene.....	10,000	3,500			
Hamilton.....					
Herkimer.....	75,000			50,000	
Jefferson.....	90,000	36,000		185,500	
Kings.....	1,966,300	2,690,700		6,882,750	541,000
Lewis.....	30,000				
Livingston.....	70,000				
Madison.....	90,400			21,400	
Monroe.....	50,000	410,500		1,278,300	928,000
Montgomery.....	20,000	20,000		76,600	
Nassau.....	65,000	123,500		15,000	
New York.....	14,007,043	5,328,000		35,101,200	
Niagara.....	100,450			273,500	
Oneida.....	260,000	133,050		602,600	2,242,450
Onondaga.....	500,000	401,400		922,050	
Ontario.....	67,000			167,000	
Orange.....	83,900	52,400		172,100	1,275,000
Orleans.....	100,000			30,000	
Oswego.....		100,000		145,000	
Otsego.....	50,000	37,000		64,800	
Putnam.....	5,000	800			
Queens.....		483,000		1,915,700	90,000
Rensselaer.....	250,000	431,550		1,216,650	
Richmond.....	291,300	1,332,350	\$1,825,650	474,700	
Rockland.....	60,000			25,000	
Saint Lawrence.....	100,000	63,200		33,400	
Saratoga.....	15,000	30,000		58,300	
Schenectady.....	250,000	23,000		216,000	
Schoharie.....					
Schuyler.....					
Seneca.....	15,000				1,434,600
Steuben.....	60,000	115,400	1,000,000	51,100	
Suffolk.....	100,000	105,000		97,000	6,000,000
Sullivan.....	8,000			200,000	
Tioga.....					
Tompkins.....	40,000	187,000		109,200	
Ulster.....	135,000	85,300		75,000	
Warren.....	10,000			140,000	
Washington.....	58,000				
Wayne.....	635,264				
Westchester.....	250,000	6,177,300		4,851,800	224,800
Wyoming.....	21,000				
Yates.....	12,000				
Total.....	\$21,842,251	\$22,782,035	\$2,825,650	\$65,010,970	\$23,756,715

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COUNTIES	CURATIVE					
	Tuber- culosis hospitals	Hospitals for contagious diseases	Hospitals for con- valescents	Maternity hospitals	Hospitals for children	Hospitals for other special diseases
Albany.....	\$5,500	\$800		\$600,000		\$10,000
Allegany.....						12,000
Bronx.....						
Broome.....						
Cattaraugus.....						
Cayuga.....	30,400					
Chautauque.....						
Chemung.....						
Chenango.....						
Clinton.....						
Columbia.....						
Cortland.....						
Delaware.....						
Dutchess.....	90,000					
Erie.....	71,500		\$25,000		\$134,305	103,890
Essex.....	300,000					
Franklin.....	52,157					
Fulton.....	13,000					
Genesee.....						
Greene.....						
Hamilton.....						
Herkimer.....						
Jefferson.....						
Kings.....	160,500		70,200			127,000
Lewis.....						94,600
Livingston.....						
Madison.....						
Monroe.....	201,000				25,000	
Montgomery.....	8,000					
Nassau.....						
New York.....	101,500	680,000	103,500	34,000	440,000	2,565,500
Niagara.....						
Oneida.....						
Onondaga.....				20,000	152,500	
Ontario.....	18,060					
Orange.....	2,550					
Orleans.....						
Oswego.....	35,000					
Otsego.....						
Putnam.....						
Queens.....	78,000					
Rensselaer.....						
Richmond.....				11,400		
Rockland.....						51,000
Saint Lawrence.....						
Saratoga.....						
Schenectady.....	58,000					
Schoharie.....						
Schuyler.....						
Seneca.....						
Steuben.....						
Suffolk.....	3,000					
Sullivan.....						
Tioga.....						
Tompkins.....						
Ulster.....	1,450					
Warren.....						
Washington.....						
Wayne.....			927,500			
Westchester.....						
Wyoming.....						
Yates.....						
Total.....	\$1,229,557	\$680,800	\$1,126,200	\$665,400	\$751,805	\$2,963,990

RECAPITULATION

COUNTIES	PROTECTIVE			
	Fire	Police	Jails, peni- tentiaries and other places for punishment of crime	Lighthouses
Albany.....	\$343,200	\$137,550	\$400,000	
Allegany.....	26,550		150	
Bronx.....	1,205,100	738,000	900,000	\$21,500
Broome.....	67,300			
Cattaraugus.....	27,550		15,250	
Cayuga.....	65,000		1,200,000	1,800
Chautauqua.....	116,050		25,000	59,785
Chemung.....	118,900		3,600,000	
Chenango.....	1,000		18,000	
Clinton.....	5,100		1,705,250	5,900
Columbia.....	36,300		135,000	
Cortland.....	2,050			
Delaware.....	17,200		30,000	
Dutchess.....	193,500	20,000		
Erie.....	696,855	400,380	934,750	4,751,400
Essex.....	21,000		3,500	15,000
Franklin.....	8,200		2,500	
Fulton.....	16,100		35,000	
Genesee.....	6,900	15,000		
Greene.....	28,100			
Hamilton.....				
Herkimer.....	38,500		20,000	
Jefferson.....	91,400		87,000	40,000
Kings.....	2,715,675	1,685,900	516,500	15,500
Lewis.....	3,500		8,000	
Livingston.....	10,200		2,000	
Madison.....	12,500	3,000		
Monroe.....	779,650	192,300	132,000	3,000
Montgomery.....	43,800		60,800	
Nassau.....	205,300			900
New York.....	8,222,500	4,972,000	21,176,000	
Niagara.....	164,700	11,500	45,000	65,000
Oneida.....	180,100	6,000	55,500	
Onondaga.....	361,400		250,200	
Ontario.....	68,800		30,000	
Orange.....	204,965			
Orleans.....	1,360		450,000	1,900
Oswego.....	46,600			704,200
Otsego.....	22,900			
Putnam.....	3,000			
Queens.....	851,025	565,100		7,000
Rensselaer.....	323,240	95,000	200,000	
Richmond.....	271,150	30,400		659,300
Rockland.....	92,700			5,000
Saint Lawrence.....	41,700	5,000	24,000	8,000
Saratoga.....	22,500			
Schenectady.....	189,500		700,000	
Schoharie.....	4,700			
Schuyler.....				
Seneca.....	16,500		40,000	
Steuben.....	56,300	5,000		
Suffolk.....	138,500	300	900	1,927,500
Sullivan.....	2,900			
Tioga.....	34,250		48,500	
Tompkins.....	33,100		15,000	
Ulster.....	56,100		50,000	
Warren.....	22,000			
Washington.....	15,400		450,000	
Wayne.....	119,100		20,100	
Westchester.....	861,750	198,000	2,949,400	
Wyoming.....	64,700		35,000	
Yates.....	6,600			
Total.....	\$19,402,520	\$9,080,430	\$36,370,300	\$8,292,685

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COUNTIES	DEFENSIVE			
	Armories	Forts and army posts	Military reservations and rifle ranges	Arsenals, storehouses and army and navy administration buildings
Albany.....	\$475,000			\$1,749,374
Allegany.....				
Bronx.....	1,565,000	\$1,500,000		
Broome.....	150,000			
Cattaraugus.....	60,000			
Cayuga.....	240,000			
Chautauqua.....	32,000			
Chemung.....	80,000			
Chenango.....				
Clinton.....		750,000		
Columbia.....	60,000			
Cortland.....				
Delaware.....	40,000			
Dutchess.....	67,000			
Erie.....	1,703,370	570,000	\$1,000	
Essex.....				
Franklin.....	20,000			
Fulton.....	50,000			
Genesee.....				
Greene.....	150,000			
Hamilton.....				
Herkimer.....	50,000			
Jefferson.....	75,000	900,000	31,500	
Kings.....	4,699,500	1,750,000	134,500	16,889,450
Lewis.....				
Livingston.....				
Madison.....				
Monroe.....	302,300			8,000
Montgomery.....	73,000			
Nassau.....				
New York.....	10,995,000	6,800,000		1,680,000
Niagara.....	100,000	377,800		
Ontario.....	90,000			
Oriskany.....	700,000			
Oswego.....	80,000			
Orange.....	212,000		10,401,500	
Orleans.....	80,000			
Rockland.....		40,000		
Saratoga.....	75,000			
Schenectady.....		10,000		
Schoharie.....		1,250,000		
Schoharie.....	283,375		7,500	
Schoharie.....		1,781,000		
Schoharie.....				100,000
Schoharie.....	80,000			
Schoharie.....	40,000			
Schoharie.....	125,000			
Schoharie.....				
Schoharie.....				
Schoharie.....				
Schoharie.....	30,000			
Schoharie.....		1,000		
Schoharie.....				
Schoharie.....				
Schoharie.....	104,000			
Schoharie.....	40,000			
Schoharie.....	40,000			
Schoharie.....			75,000	
Schoharie.....	215,000			
Schoharie.....				
Schoharie.....				
Total.....	\$23,251,545	\$15,729,800	\$10,651,000	\$20,426,824

RECAPITULATION

COUNTIES	PUBLIC UTILITIES				
	Water systems	Lighting systems	Sewerage systems and disposal plants	Public baths	Public markets
Albany.....	\$2,706,500	\$3,000		\$141,000	\$200,000
Allegany.....	46,890	35,000			
Bronx.....	12,032,100	120,000	\$18,800,000	167,500	
Broome.....	3,108,000	15,000			
Cattaraugus.....	267,000	20,000			
Cayuga.....	77,700		80,000		
Chautauqua.....	1,054,645	123,625			14,100
Chemung.....	656,800				
Chenango.....	107,000				
Clinton.....	287,500	500			
Columbia.....	235,000		2,200		1,000
Cortland.....	74,000	10,000			
Delaware.....	29,000				
Dutchess.....	50,000				
Erie.....	11,465,550	27,000	40,800	40,930	825,835
Essex.....	3,000		5,500		
Franklin.....					
Fulton.....	17,250		150,000		
Genesee.....	105,500	76,000	250,000		
Greene.....	80,000				
Hamilton.....					
Herkimer.....	328,000	39,000			
Jefferson.....	852,000				
Kings.....	15,148,520	330,000	27,374,900	591,000	1,739,600
Lewis.....	60,000				
Livingston.....	263,000	90,000			
Madison.....	320,000				
Monroe.....	356,000	61,000	150,000	35,000	172,700
Montgomery.....					
Nassau.....	105,000				
New York.....	22,052,450	286,000	26,000,000	1,815,200	4,120,000
Niagara.....	1,761,500		1,611,000		63,000
Oneida.....	180,000	40,000		4,500	
Onondaga.....	6,600,000		5,500	38,400	
Ontario.....	287,000	18,000			
Orange.....	163,140		75,000		
Orleans.....	32,000	16,000			
Oswego.....	1,013,500		28,000		
Otsego.....	70,000	2,500			
Putnam.....					
Queens.....	5,149,170	306,900	3,271,525	12,000	
Rensselaer.....	327,000			11,800	40,000
Richmond.....	1,113,700	51,000	536,000		
Rockland.....	45,000		13,000		
Saint Lawrence.....	295,000				
Saratoga.....	47,000		4,000		
Schenectady.....	724,000		110,000		112,600
Schoharie.....	48,000				
Schuyler.....					
Seneca.....			15,000		
Steuben.....	108,000				
Suffolk.....	100,000	80,000			
Sullivan.....					
Tioga.....	256,000	10,000			
Tompkins.....	768,000	4,000			
Ulster.....	50,000		75,000		
Warren.....	350,000				
Washington.....	125,000				
Wayne.....	126,000		170,000		
Westchester.....	5,528,900		297,045	68,500	
Wyoming.....	102,500	36,000			
Yates.....	100,000				
Total.....	\$97,356,815	\$1,800,525	\$74,064,470	\$2,925,830	\$7,288,835

— Continued

COUNTIES	PUBLIC UTILITIES		ADMINISTRATION BUILDINGS		MISCELLANEOUS
	Bridges, docks and ferries	Subways	Post office buildings	Courthouse and administration buildings and grounds	Cemeteries
Albany.....	\$2,701,033		\$925,000	\$35,721,825	\$9,788,600
Allegany.....	261,927			104,400	352,760
Bronx.....	13,176,565	\$11,461,050	130,000	1,099,500	4,348,000
Broome.....	128,299		14,000	1,226,390	177,498
Cattaraugus.....	334,375		103,000	191,400	167,660
Cayuga.....	102,655		155,000	163,380	326,020
Chautauque.....	220,993		110,800	404,960	757,585
Chemung.....	49,215		250,000	345,200	378,900
Chenango.....	53,725			75,200	166,905
Clinton.....	100,839			189,510	6,160
Columbia.....	225,175		75,000	308,795	190,705
Cortland.....	27,605		50,000	54,050	258,700
Delaware.....	119,655			165,100	68,625
Dutchess.....	49,160		55,000	258,225	133,630
Erie.....	1,468,370		1,894,410	8,253,495	2,303,325
Essex.....	233,380			73,010	79,705
Franklin.....	136,435		60,000	88,440	10,430
Fulton.....	37,880		85,000	102,584	131,300
Genesee.....	223,764		15,000	154,250	1,119,610
Greene.....	279,195			41,100	47,250
Hamilton.....	47,450			23,800	1,670
Herkimer.....	1,426,940			174,965	307,525
Jefferson.....	330,325		75,000	342,200	911,700
Kings.....	36,454,180	30,472,550	900,000	4,946,700	13,675,150
Lewis.....	76,592			64,530	68,330
Livingston.....	168,460			150,120	72,175
Madison.....	90,525			219,700	152,095
Monroe.....	187,450		800,000	2,100,750	961,640
Montgomery.....	661,065		50,000	75,550	179,500
Nassau.....	104,000			359,400	161,700
New York.....	230,349,350	124,059,952	16,318,000	53,660,500	3,613,000
Niagara.....	110,292		325,000	261,115	1,091,715
Oneida.....	1,010,844		527,000	1,155,215	324,430
Onondaga.....	547,040		364,000	2,970,315	1,456,925
Ontario.....	110,725		150,000	511,695	374,560
Orange.....	133,450		245,500	465,940	787,480
Orleans.....	1,925,000			179,370	1,476,880
Oswego.....	79,700		200,000	429,785	415,250
Otsego.....	191,317		95,000	176,200	387,290
Putnam.....	12,700			48,000	56,375
Queens.....	7,810,500	7,733,000		1,825,690	9,458,950
Rensselaer.....	351,990		480,000	1,061,250	601,550
Richmond.....	1,777,525			4,652,520	409,325
Rockland.....	71,900			178,600	155,600
Saint Lawrence.....	658,690		110,000	371,265	651,976
Saratoga.....	146,575		64,500	337,210	464,640
Schenectady.....	60,000		180,000	276,599	401,375
Schoharie.....	168,056			93,625	313,600
Schuyler.....	28,525			22,575	42,725
Seneca.....	30,745		19,175	117,200	93,490
Steuben.....	479,640		81,000	215,050	689,765
Suffolk.....	155,885			358,650	478,600
Sullivan.....	40,555			102,400	24,495
Tioga.....	37,650			114,470	736,925
Tompkins.....	122,810		50,000	142,780	245,550
Ulster.....	221,701		75,000	382,200	133,700
Warren.....	155,370		85,000	94,200	56,405
Washington.....	927,600			100,275	368,750
Wayne.....	6,878,876		50,000	163,250	1,333,775
Westchester.....	689,707		297,100	5,482,770	2,014,950
Wyoming.....	70,930			130,430	166,785
Yates.....	52,965		40,000	78,050	56,950
Total.....	\$314,883,845	\$173,726,552	\$25,503,485	\$133,637,723	\$66,189,339

RECAPITULATION — Concluded

COUNTIES	MISCELLANEOUS — <i>Continued</i>			
	Fish hatcheries and game farms	Indian reservations	Reforested lands	Property purchased with pension money
Albany.....				\$289,925
Allegany.....				149,737
Bronx.....				58,215
Broome.....				540,831
Cattaraugus.....		\$71,300		238,782
Cayuga.....			\$200	304,685
Chautauqua.....	\$3,500			323,278
Chemung.....				319,668
Chenango.....				160,504
Clinton.....				91,735
Columbia.....	15,000			73,080
Cortland.....				156,403
Delaware.....			100	227,185
Dutchess.....			1,200	114,853
Erie.....		221,700		673,143
Essex.....				82,575
Franklin.....		140,700		40,641
Fulton.....				196,370
Genesee.....		132,000	1,200	158,785
Greene.....				52,924
Hamilton.....				5,500
Herkimer.....	1,200			142,557
Jefferson.....	8,000			347,498
Kings.....				378,091
Lewis.....				60,757
Livingston.....	20,000			102,022
Madison.....				191,266
Monroe.....				660,589
Montgomery.....				95,945
Nassau.....	11,000			54,015
New York.....				43,600
Niagara.....		237,540		158,810
Oneida.....				496,155
Onondaga.....		50,000		840,555
Ontario.....			6,740	117,180
Orange.....				176,931
Orleans.....				82,058
Oswego.....	5,000		200	266,795
Otsego.....				114,265
Putnam.....				13,450
Queens.....				172,690
Rensselaer.....				304,374
Richmond.....				34,645
Rockland.....				25,800
Saint Lawrence.....	4,000		2,340	184,045
Saratoga.....			200	112,460
Schenectady.....				108,068
Schoharie.....				54,095
Schuyler.....				44,520
Seneca.....				75,510
Steuben.....	8,000			449,667
Suffolk.....	3,000	108,500		118,379
Sullivan.....	100			29,880
Tioga.....				92,856
Tompkins.....				195,534
Ulster.....				194,145
Warren.....	5,000		210	151,609
Washington.....				133,367
Wayne.....				226,861
Westchester.....				218,558
Wyoming.....				130,384
Yates.....				93,395
Total.....	\$83,800	\$961,740	\$12,390	\$11,752,200

TABULATION

OF THE

ASSESSMENT OF INCORPORATED COMPANIES

BY

**CITIES AND TOWNS FOR THE YEAR 1916, AS REPORTED
BY CLERKS OF BOARDS OF SUPERVISORS**

ASSESSED VALUES OF PROPERTY OF INCORPORATED
ROLLS OF CITIES AND
REPORTED TO STATE TAX DEPARTMENT
ALBANY

CITIES AND TOWNS	Full value of special franchises. Aggregate for cities and towns	STEAM RAILROADS		
		Real	Special franchises equalized	Personal
Albany, city.....	\$8,478,800	\$2,646,980	\$488,920	\$1,000,000
Cohoes, city.....	651,700	292,090	23,250	
Watervliet, city.....	880,150	44,555	17,550	
Berne.....	11,300			
Bethlehem.....	94,900	244,080		
Coeymans.....	113,440	415,900	17,856	
Colonie.....	752,400	1,794,393		
Green Island.....	395,550	175,495	16,900	
Guilderland.....	57,150	577,086	157,256	
Knox.....	4,050	47,070		
New Scotland.....	66,800	171,451	12,975	
Rensselaerville.....	6,350			
Westerlo.....	4,125			
Total.....	\$11,516,715	\$6,409,100	\$734,707	\$1.00,000

ALLEGANY

Assessed values of property

Alfred.....	\$26,900	\$80,000		
Allen.....	5,025			
Alma.....	19,250			
Almond.....	17,850	43,000		
Amity.....	31,125	102,595	\$2,590	
Andover.....	26,525	74,570	1,190	
Angelica.....	30,900	63,099	3,150	
Belfast.....	17,850	236,399		
Birdeall.....	1,650	26,000		
Bolivar.....	53,100	40,000		
Burns.....	19,900	207,000	3,216	
Caneadea.....	3,800	694,410		
Centerville.....	2,750	19,000		
Clarksville.....	4,800			
Cuba.....	46,075	161,800	2,940	
Friendship.....	44,950	120,000	4,420	
Genesee.....	54,000	44,362		
Granger.....	2,400	156,000		
Grove.....	5,350	89,500		
Hume.....	20,800	317,128		
Independence.....	13,975	10,000	700	
New Hudson.....	3,675	84,900		
Rushford.....	5,575	7,000		
Scio.....	21,925	48,900		
Ward.....	1,650			
Wellsville.....	81,025	102,625	5,394	
West Almond.....	2,225	9,300		
Willing.....	9,675	40,250		
Wirt.....	22,250	52,449	420	
Total.....	\$596,975	\$2,830,287	\$24,020	

NOTE.— For continuation of this table, see page 125.

COMPANIES AS SHOWN UPON LOCAL ASSESSMENT-
TOWNS FOR THE YEAR 1916

BY CLERKS OF BOARDS OF SUPERVISORS

COUNTY

CITIES AND TOWNS	ELECTRIC RAILROADS			GAS, ELECTRIC LIGHT, HEAT AND POWER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Albany, city.....	\$1,175,200	\$2,075,800	.....	\$2,102,300	\$2,768,705	\$350,000
Cohoes, city.....	12,400	217,500	.....	58,000	205,950	1,000
Watervliet, city...	109,900	252,000	.....	110,000	224,550	.....
Berne.....	.....	.....	.....	.....	.....	.....
Bethlehem.....	.....	.....	.....	.....	29,250	.....
Coeymans.....	.....	.....	.....	16,800	17,172	.....
Colonia.....	73,500	358,300	.....	14,000	83,650	.....
Green Island.....	5,300	118,800	.....	.....	2,200	.....
Guilderland.....	.....	.....	.....	24,900	.....	.....
Knox.....	.....	.....	.....	.....	.....	.....
New Scotland.....	.....	.....	.....	16,650	.....	.....
Rensselaerville.....	.....	.....	.....	.....	.....	.....
Westerlo.....	.....	.....	.....	.....	.....	.....
Total.....	\$1,376,300	\$3,620,400	.....	\$3,340,650	\$3,331,477	\$351,000

COUNTY

of incorporated companies

Alfred.....	.....	.....	.....	\$7,580	\$14,700	.....
Allen.....	.....	.....	.....	.....	.....	.....
Alma.....	.....	.....	.....	82,830	4,000	.....
Almond.....	.....	.....	.....	2,200	9,880	.....
Amity.....	.....	.....	.....	250	9,100	.....
Andover.....	.....	.....	.....	90,500	7,700	.....
Angelica.....	.....	.....	.....	430	9,810	.....
Belfast.....	.....	.....	.....	625	6,050	.....
Birdsall.....	.....	.....	.....	.....	.....	.....
Boliver.....	\$8,300	\$6,768	.....	85,927	8,928	.....
Burns.....	.....	.....	.....	.....	201	.....
Canadota.....	.....	.....	.....	.....	.....	.....
Centerville.....	.....	.....	.....	.....	.....	.....
Clarksville.....	.....	.....	.....	30,060	500	.....
Cuba.....	.....	.....	.....	.....	12,740	.....
Friendship.....	.....	.....	.....	3,800	16,320	.....
Genesee.....	60,356	20,000	.....	56,006	3,250	.....
Granger.....	.....	.....	.....	.....	.....	.....
Grove.....	.....	.....	.....	.....	.....	.....
Hame.....	.....	.....	.....	.....	4,050	.....
Independence.....	.....	.....	.....	35,000	3,100	.....
New Hudson.....	.....	.....	.....	.....	.....	.....
Rushford.....	.....	.....	.....	.....	.....	.....
Scio.....	.....	.....	.....	1,500	4,875	.....
Ward.....	.....	.....	.....	.....	.....	.....
Wellsville.....	.....	.....	.....	18,325	19,840	.....
West Almond.....	.....	.....	.....	.....	.....	.....
Willing.....	.....	.....	.....	30,675	915	.....
Wirt.....	.....	.....	.....	47,893	7,560	.....
Total.....	\$68,656	\$26,768	.....	\$493,601	\$143,319	.....

NOTE.—For continuation of this table, see page 126.

ALBANY

Assessed values of property of

CITIES AND TOWNS	WATER SUPPLY COMPANIES			TELEPHONE AND TELEGRAPH COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Albany, city.....				\$871,000	\$654,160	
Cohoes, city.....				22,000	42,075	\$12,000
Watervliet, city.....		\$67,500		24,000	75,575	
Berne.....					6,225	
Bethlehem.....		7,150		12,813	24,635	
Coeymans.....				8,900	15,588	
Colonie.....	\$5,000				61,740	
Green Island.....				1,000	20,548	
Guilderland.....				4,500	7,860	
Knox.....					2,080	
New Scotland.....				3,600	13,856	
Rensselaerville.....					320	
Westerlo.....					1,300	
Total.....	\$5,000	\$74,650		\$947,813	\$925,962	\$12,000

ALLEGANY

Assessed values of property of

Alfred.....				\$3,700	\$3,130	
Allen.....					2,914	
Alma.....				420	3,325	
Almond.....				2,065	3,736	
Amity.....				7,560	10,027	
Andover.....				4,730	7,925	
Angelica.....				910	6,236	
Belfast.....				750	3,766	
Birdsall.....				1,000	1,155	
Bolivar.....		\$8,640		2,280	11,664	
Burns.....				7,745	9,912	
Caneadea.....				4,460	2,280	
Centerville.....				26,460	1,457	
Clarksville.....				380	1,750	
Cuba.....				1,336	11,332	
Friendship.....				6,725	2,016	
Genesee.....				1,788	3,575	
Granger.....					1,680	
Grove.....				2,633	3,476	
Hume.....		2,500		4,700	3,850	
Independence.....		1,400		2,800	1,036	
New Hudson.....				150	2,021	
Rushford.....				300	3,345	
Scio.....				4,800	5,280	
Ward.....				200	1,237	
Wellsville.....				15,500	23,296	
West Almond.....				1,036	1,412	
Willing.....				1,975	2,620	
Wirt.....				1,015	4,410	
Total.....		\$12,540		\$107,418	\$139,863	

NOTE.— For conclusion of this table, see page 127.

— Concluded

incorporated companies — Concluded

CITIES AND TOWNS	MERCANTILE AND MANUFACTURING COMPANIES			OTHER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Albany, city.....	\$3,167,650		\$415,800	\$6,326,275	\$619,395	\$158,000
Coboes, city.....	4,441,950		21,500	27,500		
Watervliet, city.....				500	215,460	
Berne.....						
Bethlehem.....						
Coeymans.....						
Colonie.....	442,800		40,102			
Green Island.....	36,500					
Guilderland.....	4,300					
Knox.....						
New Scotland.....						
Rensselaerville.....						
Westerlo.....						
Total.....	\$8,093,200		\$477,402	\$6,354,275	\$834,855	\$158,000

— Concluded

incorporated companies — Concluded

Alfred.....						
Allen.....						
Alma.....		\$300		\$18,540	\$2,000	
Almond.....						
Amity.....				111	70	
Andover.....				43,700	1,890	
Angelica.....						
Belfast.....	\$1,500			6,900		
Birdsall.....						
Bolivar.....				36,855	1,080	
Burns.....						
Canadea.....				7,905		
Centerville.....						
Clarksville.....				30,400	150	
Cuba.....				7,250		
Friendship.....				350		
Genesee.....				10,870	175	
Granger.....				3,800		
Grove.....						
Hume.....						
Independence.....				2,825	750	
New Hudson.....				225		
Rushford.....						
Srio.....				33,460	4,095	
Ward.....						
Wellsville.....	84,675	310		76,950	1,395	
West Almond.....						
Willing.....	1,150	366		8,950	1,769	
Wirt.....		1,610		43,330	1,575	
Total.....	\$87,325	\$2,586		\$332,421	\$14,949	

BROOME

Assessed values of property

CITIES AND TOWNS	Full value of special franchises. Aggregate for cities and towns	STEAM RAILROADS		
		Real	Special franchises equalized	Personal
Binghamton, city.....	\$2,077,925	\$99,741	\$120,260	
Barker.....	9,025	157,895		
Binghamton.....	2,700	5,000		
Chenango.....	21,650	232,000		
Colesville.....	18,550	293,807		
Conklin.....	14,805	269,250		
Dickinson.....	25,475	708,000	4,760	
Fenton.....	5,300	170,000		
Kirkwood.....	6,050	280,000		
Lisle.....	34,300	93,623		
Maine.....	32,600			
Nanticoke.....	7,500			
Sanford.....	38,900	243,400	4,930	
Triangle.....	20,805	30,000	1,820	
Union.....	354,375	299,000	19,734	
Vestal.....	29,025	179,830		
Windsor.....	11,150	238,400	800	
Total.....	\$2,710,135	\$3,299,946	\$152,304	

CATTARAUGUS

Assessed values of property

Olean, city.....	\$655,400	\$613,710	\$56,700	
Salamanca, city.....	265,550	420,520	21,300	
Allegany.....	117,225	263,000	4,355	
Ashford.....	22,650	78,000		
Carrollton.....	59,850	284,400	1,760	
Cold Spring.....	9,700	178,700		
Conewango.....	15,100	98,255		
Dayton.....	32,175	179,050		
East Otto.....	4,950			
Elko.....	3,400			
Ellicottville.....	26,850	162,000	3,139	
Farmersville.....	15,800	82,500		
Franklinville.....	49,050	161,755	936	
Freedom.....	16,125	105,650		
Great Valley.....	32,500	284,320	1,005	
Hinsdale.....	13,300	298,494		
Humphrey.....	4,600			
Ischua.....	15,600	117,650		
Leon.....	8,375	2,500		
Little Valley.....	67,225	60,000	1,409	
Lyndon.....	5,050			
Machias.....	20,150	164,000		
Mansfield.....	6,000	9,000		
Napoli.....	7,000			
New Albion.....	44,050	76,325	1,736	
Olean.....	34,300	129,650		
Otto.....	12,900			
Perrysburg.....	20,650	50,000	1,170	
Persia.....	63,550	96,959	5,280	
Portville.....	95,525	166,345	1,098	
Randolph.....	39,200	71,393	9,360	
Red House.....	4,950	90,000		
Salamanca.....	19,300	74,050		
South Valley.....	6,400	52,100		
Yorkshire.....	24,800	82,706	7,280	
Total.....	\$1,839,250	\$4,453,032	\$116,528	

NOTE.— For continuation of this table, see page 129.

COUNTY

of incorporated companies

CITIES AND TOWNS	ELECTRIC RAILROADS			GAS, ELECTRIC LIGHT, HEAT AND POWER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Binghamton, city.....		\$297,500			\$839,300	\$21,000
Barker.....						
Binghamton.....						
Chenango.....						
Colesville.....						
Conklin.....					4,690	
Dickinson.....	\$2,500	5,600			4,620	
Fenton.....					750	
Kirkwood.....						
Lisle.....						
Maine.....						
Nantitoke.....						
Sanford.....				\$1,100	5,950	
Triangle.....				1,000	1,190	
Union.....	38,000	106,860		2,500	66,534	
Vestal.....					402	
Windsor.....					480	
Total.....	\$40,500	\$409,960		\$4,600	\$923,916	\$21,000

COUNTY

of incorporated companies

Albany, city.....	\$60,525	\$101,500		\$58,544	\$215,250	\$20,800
Salamanca, city.....	16,000	30,525		20,000	99,000	
Allegany.....	74,360	35,342		3,190	16,549	
Ashford.....	3,200	1,139				
Carrollton.....	59,700	11,715		11,125	3,025	
Cold Spring.....					67	
Conewango.....				1,785	4,410	
Dayton.....				1,400	3,588	
East Otto.....						
Elko.....	56,553					
Ellicottville.....				1,000	2,701	
Farmersville.....						
Franklinville.....				20,755	11,154	
Freedom.....						
Great Valley.....				3,000	4,020	
Hinsdale.....				4,360		
Humphrey.....						
Ischua.....				5,000	390	
Leon.....						
Little Valley.....	26,250	5,494		42,019	26,130	
Lyndon.....						
Marbleton.....						
Mansfield.....				80,000	630	
Napoli.....						
New Albion.....				2,430	17,918	
Olean.....	40,050	10,878		13,750	6,142	
Otto.....				130,000	6,800	
Perrysburg.....				670	357	
Persia.....				5,100	16,560	
Portville.....	17,300			14,900	10,147	
Randolph.....				2,000	3,888	
Red House.....				53,440	610	
Salamanca.....		13,000		13,080	5,400	
South Valley.....						
Yorkshire.....				570		
Total.....	\$353,938	\$209,593		\$488,118	\$454,736	\$20,800

NOTE.—For continuation of this table, see page 130.

BROOME

Assessed values of property of

CITIES AND TOWNS	WATER SUPPLY COMPANIES			TELEPHONE AND TELEGRAPH COMPANIES		
	Real	Special franchises equalized	Personal	Real	Speical franchises equalized	Personal
Binghamton, city.....					\$191,047	
Barker.....				\$6,257	6,300	
Binghamton.....				110	1,755	
Chenango.....				3,260	8,715	
Colesville.....				1,294	7,312	
Conklin.....					5,228	
Dickinson.....					11,405	
Fenton.....				4,220	2,212	
Kirkwood.....				4,000	5,142	
Lisle.....	\$1,700	\$4,420		3,900	15,141	
Maine.....				1,310	12,039	
Nantlooke.....					5,250	
Sanford.....	12,000	15,300		10,350	2,719	
Triangle.....	6,300	7,840		650	3,713	
Union.....	45,000	51,480		19,575	31,804	
Vestal.....				13,156	19,044	
Windsor.....				2,450	5,720	
Total.....	\$65,000	\$79,040		\$70,532	\$334,606	

CATTARAUGUS

Assessed values of property of

Olean, city.....				\$11,084	\$82,390	
Salamanca, city.....				19,900	48,337	
Allegany.....				2,070	22,343	
Ashford.....	\$500	\$2,345		2,200	11,684	
Carrollton.....				5,600	14,382	
Cold Spring.....				2,490	6,432	
Conewango.....				515	6,160	
Dayton.....				8,615	21,508	
East Otto.....					3,217	
Elko.....					2,652	
Ellicottville.....				2,900	8,795	
Farmersville.....				1,485	10,268	
Franklinville.....				4,130	25,779	\$4,000
Freedom.....	8,000			2,185	9,675	
Great Valley.....				4,141	11,926	
Hinsdale.....				7,149	8,206	
Humphrey.....					2,077	
Ischua.....					9,750	
Leon.....				2,750	6,365	
Little Valley.....	630	134		2,155	11,473	
Lyndon.....	3,600			825	2,828	
Machias.....	2,700	5,200		1,820	7,897	
Mansfield.....				181	3,150	
Napoli.....	400			740	3,850	
New Albion.....				5,550	7,657	
Olean.....				4,700	7,992	
Otto.....					1,972	
Perrysburg.....		65		1,370	11,830	
Persia.....		10,800		915	18,200	
Portville.....				8,800	6,114	
Randolph.....				2,805	14,976	
Red House.....					2,409	
Salamanca.....				1,350	6,180	
South Valley.....					3,810	
Yorkshire.....	1,500	3,250		1,300	5,590	
Total.....	\$17,330	\$21,794		\$109,725	\$427,904	\$4,000

NOTE.— For conclusion of this table, see page 131.

incorporated companies — Concluded

CITIES AND TOWNS	MERCANTILE AND MANUFACTURING COMPANIES			OTHER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Binghamton, city ..	\$1,467,910		\$905,500	\$12,000	\$140	\$32,000
Barker ..						
Binghamton ..						
Chenango ..				31,610	6,440	
Cocsville ..	20,162	\$1,625		87,080	3,120	
Conklin ..						
Dickinson ..				2,500		
Fenton ..				20,000	675	
Kirkwood ..	4,000					
Libe ..						
Maine ..				22,000	10,780	
Nanticoke ..						
Parford ..				37,500		
Triangle ..	15,500					
Union ..				12,000		
Verdel ..						
Windsor ..	2,350	1,920		15,000	200	
Total	\$1,509,922	\$3,545	\$905,500	\$239,610	\$21,355	\$32,000

incorporated companies — Concluded

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CAYUGA

Assessed values of property

CITIES AND TOWNS	Full value of special franchises. Aggregate for cities and towns	STEAM RAILROADS		
		Real	Special franchises equalized	Personal
Auburn, city.....	\$1,000,600	\$440,830	\$153,535	
Aurelius.....	144,750	269,400	46,740	
Brutus.....	128,225	389,500	52,220	
Cato.....	11,850	82,000	1,400	
Conquest.....	5,925			
Fleming.....	14,300	91,000		
Genoa.....	5,000	44,000		
Ira.....	11,700	47,000		
Ledyard.....	15,100	73,600		
Locke.....	7,000	70,000		
Mentz.....	19,850	314,025	2,030	
Montezuma.....	10,300	325,000		
Moravia.....	27,900	67,173	900	
Niles.....	8,400			
Owasco.....	24,500			
Scipio.....	16,150	98,380		
Sempronius.....	10,700			
Sennett.....	88,500	146,000		
Springport.....	18,550	105,590	495	
Sterling.....	13,050	292,492	1,840	
Summerhill.....	2,875			
Throop.....	27,900	22,500		
Venice.....	9,800	32,000		
Victory.....	6,575	20,000		
Total.....	\$1,629,500	\$2,930,590	\$259,160	

CHAUTAUQUA

Assessed values of property

Dunkirk, city.....	\$934,150	\$589,775	\$165,540	
Jamestown, city.....	1,274,100	298,190	17,220	
Arkwright.....	6,450			
Busti.....	112,100	237,500	7,630	
Carroll.....	20,725	75,000		
Charlotte.....	6,975			
Chautauqua.....	177,025	266,200	2,860	
Cherry Creek.....	16,100	69,990	440	
Clymer.....	17,000	80,000		
Dunkirk.....	36,400			
Ellery.....	22,660	74,350	2,460	
Ellicott.....	169,375	149,020	3,185	
Ellington.....	12,800	17,000		
French Creek.....	4,300			
Gerry.....	11,625	85,050	550	
Hanover.....	327,550	519,000	75,826	
Harmony.....	41,300	248,330		
Kiantone.....	12,550			
Mina.....	4,975			
Poland.....	24,000	224,570		
Pomfret.....	319,150	309,580	6,435	
Portland.....	209,700	650,900	13,920	
Ripley.....	130,900	480,000		
Sheridan.....	141,900	885,000		
Sherman.....	15,600	106,102	1,560	
Stockton.....	31,400	68,000		
Villanova.....	7,100			
Westfield.....	343,475	672,477	14,700	
Total.....	\$4,431,385	\$6,106,034	\$312,376	

NOTE.— For continuation of this table, see page 133.

COUNTY

of incorporated companies

CITIES AND TOWNS	ELECTRIC RAILROADS			GAS, ELECTRIC LIGHT, HEAT AND POWER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Auburn, city.....	\$139,050	\$187,000	.....	\$109,200	\$486,425	.....
Aurelius.....			.....	15,000	15,060	.....
Brutus.....	81,350	3,290	.....	40,245	4,480	.....
Cato.....			.....			.....
Conquest.....			.....			.....
Fleming.....	5,300	6,080	.....			.....
Genoa.....			.....			.....
Ira.....			.....			.....
Ledyard.....			.....		2,556	.....
Locke.....			.....			.....
Ments.....	87,425	3,710	.....	19,812	70	.....
Montezuma.....	95,541	2,450	.....	25,000	70	.....
Moravia.....			.....		5,400	.....
Niles.....			.....			.....
Orasco.....	25,000	8,450	.....		3,705	.....
Scipio.....			.....			.....
Scipronius.....			.....			.....
Sennett.....	800	20,400	.....			.....
Springport.....			.....	3,500	2,915	.....
Merling.....			.....			.....
Summerhill.....			.....			.....
Throop.....	55,000		.....		8,250	.....
Venice.....			.....			.....
Victory.....			.....			.....
Total.....	\$489,466	\$231,380	.....	\$212,757	\$528,931	.....

COUNTY

of incorporated companies

Dunkirk, city.....				\$28,086	\$323,110	.....
Leicester, city.....	\$43,100	\$172,920	.....	23,950	434,220	.....
Arkwright.....			.....	1,000	1,740	.....
Bart.....	19,000	37,800	.....	1,000	6,360	.....
Carroll.....	42,700	3,900	.....		1,800	.....
Charlotte.....			.....		480	.....
Chautauque.....	39,000	51,520	.....	12,450	30,442	.....
Cherry Creek.....			.....	5,100	1,980	.....
Clymer.....			.....			.....
Dunkirk.....			.....			.....
Elery.....			.....	6,950	4,200	.....
Escott.....	17,750	41,600	.....		37,635	.....
Elington.....			.....	1,650	120	.....
French Creek.....			.....			.....
Gerry.....		110	.....			.....
Hasover.....	97,800	14,694	.....	44,475	57,660	.....
Harmony.....	67,800	3,380	.....	2,500	2,470	.....
Kantone.....	33,000		.....	28,000	1,800	.....
Mina.....			.....			.....
Poland.....			.....			.....
Poufret.....	9,000	73,970	.....	7,300	97,825	.....
Preland.....	19,470	42,600	.....	3,100	39,600	.....
Ripley.....	2,900	43,400	\$12,000	840		.....
Sheridan.....	110,000		.....	242,500	49,560	.....
Sherman.....			.....	1,700	2,100	.....
Stockton.....			.....		14,000	.....
Villanova.....			.....	40	585	.....
Westfield.....	23,029	97,200	.....	8,000	48,600	.....
Total.....	\$514,549	\$583,094	\$12,000	\$418,641	\$1,156,287	.....

NOTE.—For continuation of this table, see page 134.

CAYUGA

Assessed values of property of

CITIES AND TOWNS	WATER SUPPLY COMPANIES			TELEPHONE AND TELEGRAPH COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Auburn, city.....				\$675	\$40,065	
Aurelius.....				2,000	25,060	
Brutus.....	\$1,700	\$11,900		5,497	17,887	
Cato.....					6,895	
Conquest.....					4,740	
Fleming.....					7,500	
Genoa.....					2,750	
Ira.....					8,188	
Ledyard.....					8,165	
Locke.....				3,000	4,420	
Ments.....				8,730	8,085	
Montezuma.....				5,650	4,690	
Moravia.....					10,440	
Niles.....					5,880	
Owasco.....	50,000				3,770	
Scipio.....					10,013	
Sempronius.....					7,490	
Sennett.....				2,150	32,700	
Springport.....				380	6,792	
Sterling.....				336	8,680	
Summerhill.....					2,012	
Throop.....					19,530	
Venice.....				1,600	5,880	
Victory.....					2,283	
Total.....	\$51,700	\$11,900		\$30,018	\$253,895	

CHAUTAUQUA

Assessed values of property of

Dunkirk, city.....				\$23,075	\$75,040	\$500
Jamestown, city.....				47,500	140,100	6,000
Arkwright.....	\$1,500			138	2,001	
Busti.....				7,070	15,420	
Carroll.....				4,800	6,735	
Charlotte.....				2,440	3,705	
Chautauqua.....				1,630	12,361	
Cherry Creek.....				2,750	6,434	
Clymer.....		\$1,080			9,120	
Dunkirk.....						
Ellery.....				2,880	6,741	
Ellicott.....	88,944			2,390	27,673	
Ellington.....				4,440	7,560	
French Creek.....					3,010	
Gerry.....				2,220	5,732	
Hanover.....				5,400	44,981	
Harmony.....				3,800	20,994	
Kiantone.....					5,730	
Mina.....					2,990	
Poland.....				5,120	13,199	
Pomfret.....				8,700	25,317	
Portland.....				19,950	29,700	
Ripley.....	8,000	4,900		19,550	42,000	
Sheridan.....				19,700	35,580	
Sherman.....				800	5,700	
Stockton.....				600	7,980	
Villanova.....				275	2,405	
Westfield.....				12,659	45,585	
Total.....	\$98,444	\$5,980		\$197,887	\$603,793	\$6,500

NOTE.— For conclusion of this table, see page 135.

— Concluded

incorporated companies — Concluded

CITIES AND TOWNS	MERCANTILE AND MANUFACTURING COMPANIES			OTHER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Aburn, city.....	\$1,631,085		\$322,621	\$398,535		\$20,500
Aurelius.....						
Brutus.....	13,700		500			
Cato.....						
Conquest.....						
Fleming.....	850					
Genoa.....	2,500					
Ira.....			3,000			
Ledyard.....						
Locke.....				2,000		
Mentz.....			1,500			
Montesuma.....	2,000		8,000			
Moravia.....	10,000		5,000			
Niles.....	2,200					
Orusco.....						
Scipio.....						
Sempronius.....	2,200					
Sennett.....			400	350		
Springport.....	1,500		2,400	5,000		
Sterling.....						
Summerhill.....						
Throop.....						
Venice.....	3,800			350		
Victory.....						
Total.....	\$1,669,835		\$343,421	\$406,235		\$20,500

— Concluded

incorporated companies — Concluded

Dunkirk, city.....	\$2,412,335	\$16,260	\$18,350	\$77,220	\$2,100	
Jamestown, city.....						
Arkwright.....						
Busti.....				2,915		
Carroll.....	42,675					
Charlotte.....						
Chautauque.....	31,050			4,100		
Cherry Creek.....						
Clymer.....	51,000					
Dunkirk.....						
Elery.....		195				
Ellicott.....	377,635			100		
Ellington.....						
French Creek.....						
Gerry.....	61,200					
Hanover.....	134,525		29,600	52,375	9,920	
Harmony.....						
Kiantone.....	6,900					
Mina.....						
Poland.....						
Poufret.....	132,950		15,700	3,900		
Portland.....						
Ripley.....						
Sheridan.....						
Sherman.....	66,865					
Stockton.....						
Villanova.....						
Westfield.....						
Total.....	\$3,317,135	\$16,455	\$63,650	\$140,610	\$12,020	

CHEMUNG

Assessed values of property

CITIES AND TOWNS	Full value of special franchises. Aggregate for cities and towns	STEAM RAILROADS		
		Real	Special franchises equalized	Personal
Elmira, city.....	\$1,579,050	\$644,785	\$201,638	.....
Ashland.....	21,450	141,240	1,050	.....
Baldwin.....	3,300	.....	.....	.....
Big Flats.....	26,325	.....	.....	.....
Catlin.....	5,270	.....	720	.....
Chemung.....	21,000	258,000	7,350	.....
Elmira.....	104,625	74,690	3,050	.....
Erin.....	6,625	56,700	.....	.....
Horseheads.....	269,975	277,900	11,160	.....
Southport.....	69,375	180,400	.....	.....
Van Etten.....	21,625	254,520	7,440	.....
Veteran.....	19,800	85,900	.....	.....
Total.....	\$2,148,420	\$1,974,135	\$232,408	.....

CHENANGO

Assessed values of property

Norwich, city.....	\$209,800	\$199,500	\$25,360	.....
Afton.....	21,525	235,000	4,920	.....
Bainbridge.....	20,075	159,050	.....	.....
Columbus.....	5,550	.....	.....	.....
Coventry.....	3,450	.....	.....	.....
German.....	1,175	.....	.....	.....
Greene.....	13,775	189,105	1,560	.....
Guilford.....	18,600	186,000	.....	.....
Lincklaen.....	3,500	.....	.....	.....
McDonough.....	3,225	.....	.....	.....
New Berlin.....	27,125	94,970	1,044	.....
North Norwich.....	9,550	.....	142,000	.....
Norwich.....	24,325	100,900	.....	.....
Otselic.....	6,175	10,000	.....	.....
Oxford.....	32,500	231,250	2,535	.....
Pharsalia.....	2,250	.....	.....	.....
Pitcher.....	2,930	.....	.....	.....
Plymouth.....	8,550	12,000	.....	.....
Preston.....	3,300	.....	.....	.....
Sherburne.....	21,700	104,750	975	.....
Smithville.....	1,975	.....	.....	.....
Smyrna.....	4,175	70,000	.....	.....
Total.....	\$445,230	\$1,592,525	\$178,394	.....

NOTE.— For continuation of this table, see page 137.

COUNTY

of incorporated companies

CITIES AND TOWNS	ELECTRIC RAILROADS			GAS, ELECTRIC LIGHT, HEAT AND POWER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Elmira, city.....	\$843,750	\$863,460	\$122,000	.....	\$12,300	.....
Ashland.....	55,000	7,950	.....	\$450	1,200	.....
Baldwin.....	.....	.....	.....	.....	.....	.....
Big Flats.....	.....	2,040	.....	.....	3,264	.....
Catlin.....	.....	.....	.....	.....	.....	.....
Chemung.....	82,000	700	.....	550	.....	.....
Elmira.....	850	62,625	.....	.....	.....	.....
Erin.....	.....	.....	.....	.....	.....	.....
Horseheads.....	12,083	97,560	.....	1,000	2,160	.....
Southport.....	24,800	29,260	.....	30,000	4,270	.....
Van Etten.....	.....	.....	.....	.....	900	.....
Veteran.....	48,400	8,960	.....	.....	.....	.....
Total.....	\$1,066,883	\$1,072,555	\$122,000	\$32,000	\$24,094	.....

COUNTY

of incorporated companies

Norwich, city.....	.....	.....	.....	\$20,000	\$39,000	.....
Afton.....	.....	.....	.....	2,000	2,940	.....
Bainbridge.....	.....	.....	.....	.....	.....	.....
Columbus.....	.....	.....	.....	.....	.....	.....
Coventry.....	.....	.....	.....	.....	.....	.....
German.....	.....	.....	.....	.....	.....	.....
Greene.....	.....	.....	.....	.....	.....	.....
Guilford.....	.....	.....	.....	.....	.....	.....
Lincklaen.....	.....	.....	.....	.....	.....	.....
McDonough.....	.....	.....	.....	.....	.....	.....
New Berlin.....	.....	.....	.....	800	2,552	\$1,600
North Norwich.....	.....	.....	.....	.....	.....	.....
Norwich.....	.....	.....	.....	.....	550	.....
Otselic.....	.....	.....	.....	.....	195	300
Oxford.....	.....	.....	.....	3,000	5,525	.....
Pharsalia.....	.....	.....	.....	.....	.....	.....
Pitcher.....	.....	.....	.....	.....	.....	.....
Plymouth.....	.....	.....	.....	.....	.....	.....
Preston.....	.....	.....	.....	.....	.....	.....
Sherburne.....	.....	.....	.....	1,600	1,235	.....
Smithville.....	.....	.....	.....	.....	.....	.....
Smyrna.....	.....	.....	.....	.....	.....	.....
Total.....	.....	.....	.....	\$27,400	\$51,997	\$1,900

NOTE.— For continuation of this table, see page 138.

CHEMUNG

Assessed values of property of

CITIES AND TOWNS	WATER SUPPLY COMPANIES			TELEPHONE AND TELEGRAPH COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Elmira, city.....			\$1,000	\$158,025	\$188,723	
Ashland.....				11,173	5,887	
Baldwin.....				1,455	2,144	
Big Flats.....					5,865	
Catlin.....					2,442	
Chemung.....	\$4,100			11,450	6,650	
Elmira.....				3,060	11,793	
Erin.....				1,155	2,811	
Horseheads.....				5,245	25,845	
Southport.....				17,500	15,022	
Van Etten.....					3,345	
Veteran.....				2,115	3,780	
Total.....	\$4,100		\$1,000	\$211,178	\$274,307	

CHENANGO

Assessed values of property of

Norwich, city.....	\$800	\$48,000		\$200	\$23,520
Afton.....				2,500	4,500
Bainbridge.....					
Columbus.....					
Coventry.....					1,000
German.....					
Greene.....		910			6,470
Guilford.....	2,800	1,200		1,700	6,060
Lincklaen.....					2,274
McDonough.....					2,222
New Berlin.....	9,700	1,334		500	10,802
North Norwich.....					6,016
Norwich.....	25,900	3,500		500	8,049
Otselic.....	20,000	1,105			2,713
Oxford.....				1,000	5,216
Pharsalia.....					1,462
Pitcher.....					1,904
Plymouth.....				1,385	5,728
Preston.....					1,657
Sherburne.....				2,200	11,894
Smithville.....					1,382
Smyrna.....					507
Total.....	\$59,200	\$56,049		\$9,985	\$103,376

NOTE.— For conclusion of this table, see page 139.

— Concluded

incorporated companies — Concluded

CITIES AND TOWNS	MERCANTILE AND MANUFACTURING COMPANIES			OTHER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Elmira, city.....	\$2,637,150		\$534,800	\$861,550		\$69,200
Ashland.....	17,500			7,000		
Baldwin.....						
Big Flats.....					\$6,732	
Catlin.....						
Chemung.....	2,100			500		
Elmira.....	85,000			3,075		
Erin.....	1,800			20,700	1,875	
Horseheads.....	263,250	\$13,200		55,333	9,300	
Southport.....	10,100			4,900		
Van Etten.....					1,200	
Veteran.....	100					
Total.....	\$3,017,000	\$13,200	\$534,800	\$935,058	\$19,107	\$69,200

— Concluded

incorporated companies — Concluded

Norwich, city.....	\$264,500		\$8,000	\$15,000		\$2,000
Afton.....	10,300		700	2,200		
Bainbridge.....	34,200		3,000			
Columbus.....						
Coventry.....						
German.....						
Greene.....	36,275		21,000		\$31,500	
Guilford.....	39,000			8,000		
Lacklaen.....						
McDonough.....	1,100					
New Berlin.....	13,300		300	800		
North Norwich.....						
Norwich.....	10,200					
Oraclie.....	5,200					
Oxford.....	24,450		1,000			
Pharsalia.....						
Pitcher.....						
Plymouth.....	1,200					
Preston.....						
Sherburne.....	55,000					
Southville.....						
Stryma.....						
Total.....	\$494,725		\$34,000	\$26,000	\$31,500	\$2,000

CLINTON

Assessed values of property

CITIES AND TOWNS	Full value of special franchises. Aggregate for cities and towns	STEAM RAILROADS		
		Real	Special franchises equalized	Personal
Plattsburg, city.....	\$168,350	\$174,300	\$14,950	.....
Altona.....	3,800	66,284	.....	.....
Ausable.....	16,850	68,695	.....	.....
Beekmantown.....	16,000	.....	45,750	.....
Black Brook.....	23,600	20,000	5,080	.....
Champlain.....	83,300	163,716	20,720	.....
Chazy.....	20,600	121,200	.....	.....
Clinton.....	4,500	67,980	.....	.....
Dannemora.....	2,950	85,400	.....	.....
Ellenburg.....	11,200	30,830	.....	.....
Mooers.....	18,200	116,085	1,160	.....
Peru.....	22,750	97,510	.....	.....
Plattsburg.....	32,500	165,970	.....	.....
Saranac.....	16,675	91,785	45,530	.....
Schuyler Falls.....	8,250	49,830	.....	.....
Total.....	\$452,525	\$1,319,585	\$133,190	.....

COLUMBIA

Assessed values of property

Hudson, city.....	\$234,100	\$347,195	\$42,300	.....
Ancram.....	5,200	290,380	.....	.....
Austerlitz.....	1,325	.....	.....	.....
Canaan.....	7,980	672,110	.....	.....
Chatham.....	47,250	972,500	11,180	.....
Claverack.....	29,575	349,700	.....	.....
Clermont.....	23,900	241,565	.....	.....
Copake.....	8,850	233,000	.....	.....
Gallatin.....	1,500	89,817	.....	.....
Germantown.....	6,700	247,077	.....	.....
Ghent.....	32,250	607,800	5,625	.....
Greenport.....	37,450	342,570	.....	.....
Hillsdale.....	8,800	53,500	.....	.....
Kinderhook.....	28,400	220,000	.....	.....
Livingston.....	37,300	96,000	.....	.....
New Lebanon.....	9,650	94,249	.....	.....
Stockport.....	35,300	300,000	.....	.....
Stuyvesant.....	46,700	405,300	.....	.....
Taghkanic.....	3,700	11,550	.....	.....
Total.....	\$605,930	\$5,574,313	\$59,105	.....

NOTE.— For continuation of this table, see page 141.

COUNTY

of incorporated companies

CITIES AND TOWNS	ELECTRIC RAILROADS			GAS, ELECTRIC LIGHT, HEAT AND POWER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Plattsburg, city...	\$3,500	\$15,000	.....	\$47,500	\$30,000	.....
Albany.....			.....			.....
Annville.....	12,000		.....	5,000	3,025	.....
Beekmantown.....			.....			.....
Black Brook.....			.....	13,480	3,520	.....
Champlain.....			.....	2,200	1,280	.....
Chazy.....			.....			.....
Clinton.....			.....	40		.....
Danemora.....			.....			.....
Ellenburg.....			.....			.....
Moers.....			.....	1,200	500	.....
Peru.....			.....		2,100	.....
Plattsburg.....			.....	21,200	2,100	.....
Saranac.....			.....			.....
Schuyler Falls.....			.....			.....
Total.....	\$15,500	\$15,000	.....	\$90,620	\$42,525	.....

COUNTY

of incorporated companies

Hudson, city.....	\$38,980	\$82,500	.....	.....	.....	.....
Anram.....			.....	.....	.....	.....
Austerlitz.....			.....	.....	.....	.....
Canaan.....			.....	.....	.....	.....
Chatham.....	100,000	650	.....	\$2,500	\$3,900	\$1,500
Claverack.....			.....	2,500	1,950	.....
Clermont.....			.....	1,484	210	.....
Copake.....			.....			.....
Gallatin.....			.....			.....
German town.....			.....	352	760	.....
Gh. nt.....			.....	5,000	7,800	.....
Greenport.....	37,000	450	.....			.....
Hilldale.....			.....		2,520	.....
Kinderhook.....	84,500	6,867	.....			.....
Livingston.....	8,100	122	.....			.....
New Lebanon.....			.....			.....
Stockport.....	75,000	450	.....			.....
Suyvesant.....	250,000	390	.....			.....
Taghkanic.....			.....			.....
Total.....	\$593,580	\$91,429	.....	\$11,836	\$17,140	\$1,500

NOTE.— For continuation of this table, see page 142.

CLINTON

Assessed values of property of

CITIES AND TOWNS	WATER SUPPLY COMPANIES			TELEPHONE AND TELEGRAPH COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Plattsburg, city.....				\$17,600	\$24,200	
Altona.....				3,825	3,222	
Ausable.....				3,625	6,194	
Beekmantown.....		\$1,160			6,400	
Black Brook.....				600	1,920	
Champlain.....					11,320	
Chazy.....				2,330	8,652	
Clinton.....				3,125	630	
Dannemora.....				1,100	927	
Ellenburg.....				1,100	2,650	
Mooers.....				3,000	1,980	
Peru.....				800	7,455	
Plattsburg.....				2,000	15,420	
Saranac.....				1,215	5,293	
Schuyler Falls.....					3,280	
Total.....		\$1,160		\$40,320	\$99,543	

COLUMBIA

Assessed values of property of

Hudson, city.....		\$750		\$5,800	\$35,774	\$800
Ancram.....				3,380	1,176	
Austerlitz.....				925	768	
Canaan.....				4,287	5,585	
Chatham.....				11,665	14,981	350
Claverack.....				7,285	19,424	
Clermont.....				1,183	16,520	
Copake.....				8,704	6,055	
Gallatin.....				1,250	975	
Germantown.....				3,450	1,786	
Ghent.....				9,429	10,705	
Greenport.....				3,713	36,225	
Hillsdale.....				2,530	2,940	
Kinderhook.....				3,750	11,024	2,000
Livingston.....				7,775	22,631	
New Lebanon.....				4,102	5,869	
Stockport.....				1,475	26,025	750
Stuyvesant.....				3,500	20,964	
Taghkanic.....				2,025	2,701	
Total.....		\$750		\$86,228	\$251,128	\$3,900

NOTE.— For conclusion of this table, see page 143.

— Concluded

incorporated companies — Concluded

TOWNS	MERCANTILE AND MANUFACTURING COMPANIES			OTHER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Plattsburg, city.....	\$133,150	\$25	.....	\$63,750	.....	.....
Altona.....	93,475	.....	\$18,000	10,000	.....	.....
Ausable.....	49,190	.....	.....	.....	\$120	.....
Beekmantown.....	10,990	.....	.....	.....	.....	.....
Black Brook.....	220	.....	.....	880	.....	.....
Champlain.....	122,005	105	.....	.....	.....	.....
Chazy.....	23,230	.....	.....	1,100	.....	.....
Clinton.....	400	.....	500	1,200	.....	.....
Dannemora.....	102,870	180	79,400	.....	.....	.....
Ellenburg.....	129,585	8,700	.....	.....	.....	.....
Moers.....	119,930	.....	.....	.....	.....	.....
Peru.....	.....	.....	.....	.....	.....	.....
Plattsburg.....	.....	.....	.....	.....	.....	.....
Saranac.....	.....	.....	.....	.....	.....	.....
Schuyler Falls.....	.....	.....	.....	.....	.....	.....
Total.....	\$785,045	\$9,010	\$97,900	\$76,930	\$120	.....

— Concluded

incorporated companies — Concluded

Hudson, city.....	\$661,246	.....	\$163,682	\$133,600	.....	\$16,560
Anram.....	50,300	.....	.....	.....	.....	.....
Austerlitz.....	15,265	.....	5,000	.....	.....	.....
Canaan.....	3,000	.....	.....	.....	.....	.....
Chatham.....	42,400	.....	14,800	.....	.....	.....
Claverack.....	407,575	.....	27,500	2,000	.....	.....
Clermont.....	23,500	.....	.....	.....	.....	.....
Copake.....	.....	.....	.....	.....	.....	.....
Gallatin.....	15,200	.....	.....	.....	.....	.....
Germantown.....	36,600	.....	4,800	8,000	.....	2,500
Ghent.....	1,382,750	.....	.....	25,950	.....	50
Greenport.....	1,500	.....	.....	5,500	.....	.....
Hilldale.....	79,300	.....	6,900	3,000	.....	.....
Kinderhook.....	.....	.....	.....	47,580	.....	2,500
Livingston.....	12,830	.....	.....	.....	.....	.....
New Lebanon.....	445,500	.....	.....	.....	.....	.....
Stockport.....	8,200	.....	.....	.....	.....	.....
Stuyvesant.....	.....	.....	.....	75,340	.....	.....
Taghkanic.....	.....	.....	.....	.....	.....	.....
Total.....	\$3,185,166	.....	\$222,682	\$300,970	.....	\$21,610

CORTLAND

Assessed values of property

CITIES AND TOWNS	Full value of special franchises. Aggregate for cities and towns	STEAM RAILROADS		
		Real	Special franchises equalized	Personal
Cortland, city.....	\$287,500	\$201,650	\$17,290	.....
Cincinnatus.....	3,175	68,405	.....	.....
Cortlandville.....	93,800	149,000	1,330	.....
Cuyler.....	5,000	47,700	.....	.....
Freetown.....	1,775	10,450	.....	.....
Harford.....	4,100	45,000	.....	.....
Homer.....	94,400	194,830	25,661	.....
Lapeer.....	8,617	10,000	.....	.....
Marathon.....	16,775	82,000	2,520	.....
Preble.....	26,000	119,700	.....	.....
Scott.....	5,500	.....	.....	.....
Solon.....	1,700	41,800	.....	.....
Taylor.....	2,600	.....	.....	.....
Truxton.....	4,550	51,000	.....	.....
Virgil.....	20,000	81,000	.....	.....
Willett.....	1,400	.....	.....	.....
Total.....	\$576,892	\$1,102,535	\$46,801	.....

DELAWARE

Assessed values of property

Andes.....	\$6,975	\$45,225	.....	.....
Bovina.....	7,350	.....	.....	.....
Colchester.....	7,300	169,200	.....	.....
Davenport.....	10,900	57,750	.....	.....
Delhi.....	33,850	46,000	.....	.....
Deposit.....	21,200	150,000	\$714	.....
Franklin.....	17,250	33,000	.....	.....
Hamden.....	14,400	46,000	1,800	.....
Hancock.....	51,600	685,437	8,460	.....
Harpersfield.....	19,150	18,000	.....	.....
Kortright.....	6,600	89,000	.....	.....
Masonville.....	6,550	.....	.....	.....
Meredith.....	10,900	6,700	.....	.....
Middletown.....	29,750	131,500	376	.....
Roxbury.....	10,675	132,450	.....	.....
Sidney.....	61,675	345,050	5,625	.....
Stamford.....	34,025	74,000	2,907	.....
Tompkins.....	5,900	90,150	.....	.....
Walton.....	98,350	223,200	4,641	.....
Total.....	\$454,400	\$2,342,662	\$24,523	.....

NOTE.— For continuation of this table, see page 145.

COUNTY*of incorporated companies*

CITIES AND TOWNS	ELECTRIC RAILROADS			GAS, ELECTRIC LIGHT, HEAT AND POWER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Cortland, city	\$21,000	\$81,900			\$49,000	
Cincinnati						
Cortlandville	20,800	34,790		\$20,000	6,300	
Cuyler						
Freetown						
Harford						
Homer	32,100	18,090			6,164	
Lapeer						
Marathon						
Preble	25,134	536				
Scott						
Solon						
Taylor						
Truxton						
Virgil						
Willett						
Total	\$99,034	\$135,316		\$20,000	\$61,464	

COUNTY*of incorporated companies*

Andes						
Bovina						
Colchester						
Davenport						
Delhi				\$5,000	\$6,566	
Deposit				16,500	3,315	
Franklin					280	
Hamden						
Hancock				900	4,995	
Harpersfield				780	850	
Kortright						
Masonville						
Meredith						
Middletown				250	2,115	
Roxbury				1,300	901	
Sidney				6,600	7,050	
Stamford					4,500	
Tompkins						
Walton				4,000	19,380	
Total				\$35,330	\$49,952	

NOTE.— For continuation of this table, see page 146.

CORTLAND

Assessed values of property of

CITIES AND TOWNS	WATER SUPPLY COMPANIES			TELEPHONE AND TELEGRAPH COMPANIES		
	Real	Speical franchises equalized	Personal	Real	Speical franchises equalized	Personal
Cortland, city.....					\$53,060	
Cincinnati.....				\$3,020	720	
Cortlandville.....	\$5,300			5,100	23,340	
Cuyler.....				325	3,500	
Freetown.....	1,500			767	1,331	
Harford.....					2,664	
Homer.....				2,450	13,333	
Lapeer.....				2,125	6,462	
Marathon.....				1,700	3,762	
Preble.....				2,000	16,884	
Scott.....				1,400	3,300	
Solon.....				800	1,105	
Taylor.....				2,050	1,820	
Truxton.....					3,048	
Virgil.....				3,450	15,200	
Willett.....				1,105	770	
Total.....	\$6,800			\$26,292	\$150,299	

DELAWARE

Assessed values of property of

Andes.....	\$1,500	\$1,560		\$2,720	\$2,325
Bovina.....	1,100	1,925		860	1,978
Colchester.....		960		1,500	2,208
Davenport.....				550	4,032
Delhi.....				4,600	10,019
Deposit.....		3,370		3,200	1,836
Franklin.....	1,200	2,100		1,220	7,840
Hamden.....	2,000	3,000		1,000	
Hancock.....	600	6,200		12,642	90
Harpersfield.....	6,720	6,400		2,800	2,325
Kortright.....	390	1,000		2,260	1,650
Masonville.....					3,602
Meredith.....	1,000			3,100	5,394
Middletown.....	1,200	3,290		5,457	2,276
Roxbury.....	1,500	2,756		7,325	2,000
Sidney.....	49,800	21,000		3,650	11,418
Stamford.....		8,415		3,415	2,970
Tompkins.....				2,812	3,110
Walton.....	9,075	13,515		700	12,621
Total.....	\$76,085	\$75,491		\$59,811	\$77,694

NOTE.— For conclusion of this table, see page 147.

— Concluded

incorporated companies — Concluded

TOWNS	MERCANTILE AND MANUFACTURING COMPANIES			OTHER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Cortland, city.....	\$491,100		\$30,500	\$139,086		
Cincinnati.....						
Cortlandville.....						
Cuyler.....	2,700					
Freetown.....						
Harford.....	5,750					
Homer.....						
Lapeer.....						
Marathon.....						
Preble.....					\$3,000	
Scott.....						
Solon.....						
Taylor.....						
Truxton.....	12,000					
Virgil.....						
Willett.....	3,000					
Total.....	\$514,550		\$30,500	\$139,086	\$3,000	

— Concluded

incorporated companies — Concluded

Andes.....						
Bovina.....						
Colchester.....						
Davenport.....						
Delhi.....						
Deposit.....				\$39,100		
Franklin.....						
Hamden.....	\$20,000					
Hancock.....				112,000	\$22	
Harpersfield.....						
Kortright.....						
Masonville.....						
Meredith.....						
Middletown.....						
Roxbury.....						
Sidney.....						
Stamford.....	2,000					
Tompkins.....					81	
Walton.....						
Total.....	\$22,000			\$151,100	\$103	

DUTCHESS

Assessed values of property

CITIES AND TOWNS	Full value of special franchises. Aggregate for cities and towns	STEAM RAILROADS		
		Real	Special franchises equalized	Personal
Beacon, city.....	\$220,500	\$519,500	\$15,075	
Poughkeepsie, city.....	1,734,600	1,456,425	649,520	
Amenia.....	25,650	221,920		
Beekman.....	4,300	183,800		
Clinton.....	11,275	27,800		
Dover.....	21,400	213,625		
East Fishkill.....	51,950	294,890		
Fishkill.....	59,525	373,220	385	
Hyde Park.....	78,600	937,700	1,105	
La Grange.....	46,300	151,114		
Milan.....	5,050	27,980		
Northeast.....	34,600	401,859	2,562	
Pawling.....	15,850	339,416	1,320	
Pine Plains.....	6,700	167,001		
Pleasant Valley.....	20,325	89,911	2,262	
Poughkeepsie.....	251,025	837,744	31,425	
Red Hook.....	52,200	632,700	1,495	
Rhinebeck.....	139,150	989,590	420	
Stanford.....	4,300	198,328		
Union Vale.....	3,300	22,187		
Wappinger.....	29,700	363,800		
Washington.....	31,275	118,550	1,440	
Total.....	\$2,847,575	\$8,569,060	\$707,009	

ERIE

Assessed values of property

Buffalo, city.....	\$33,557,500	\$28,744,115	\$3,603,645	
Lackawanna, city.....	558,900	853,155	37,100	
Tonawanda, city.....	522,100	190,140	131,040	
Alden.....	107,675	733,500	1,800	
Amherst.....	189,850	193,300	8,670	
Aurora.....	180,900	121,400	3,400	
Boston.....	14,550	38,600		
Brant.....	101,700	575,800	21,918	
Cheektowaga.....	471,850	2,658,655	21,660	
Clarence.....	31,600	187,750		
Colden.....	9,900	78,650		
Collins.....	127,050	46,305	3,360	
Concord.....	106,900	156,300	5,415	
East Hamburg.....	182,000	102,500		
Eden.....	91,000	101,000		
Elma.....	29,000	117,990		
Evans.....	134,950	1,198,000	10,150	
Grand Island.....	7,600			
Hamburg.....	529,050	1,407,743	21,845	
Holland.....	33,900	117,000		
Lancaster.....	424,100	1,072,640	9,950	
Marilla.....	6,075			
Newstead.....	85,725	242,150	3,430	
North Collins.....	55,275	79,870	1,680	
Sardinia.....	29,300	123,390		
Tonawanda.....	408,900	367,250		
Wales.....	22,200	38,830		
West Seneca.....	337,200	111,990		
Total.....	\$38,356,750	\$39,658,023	\$3,885,063	

NOTE.— For continuation of this table, see page 149.

COUNTY

of incorporated companies

CITIES AND TOWNS	ELECTRIC RAILROADS			GAS, ELECTRIC LIGHT, HEAT AND POWER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Beacon, city.....		\$6,000		\$64,164	\$102,300	
Poughkeepsie, city	\$40,400	200,000	\$5,000	30,000	32,000	
Amenia.....						
Beekman.....						
Clinton.....						
Dover.....				3,010	960	
East Fishkill.....						
Fishkill.....	29,000	13,475		7,000	1,925	
Hyde Park.....				3,000	6,045	
La Grange.....						
Milan.....					325	
Northeast.....				2,350	8,845	
Pawling.....				4,303		
Pine Plains.....						
Pleasant Valley.....					2,610	
Poughkeepsie.....		74,370		6,725	30,150	
Red Hook.....				1,050	7,800	
Rhinebeck.....				10,270	12,900	
Stanford.....						
Union Vale.....						
Wappinger.....				150		
Washington.....				12,000	7,200	
Total.....	\$69,400	\$293,845	\$5,000	\$144,020	\$213,060	

COUNTY

of incorporated companies

Buffalo, city.....	\$1,071,430	\$8,792,850		\$2,160,660	\$9,444,155	
Lackawanna, city..	6,000	92,500		48,450	82,250	
Tonawanda, city..	32,191	89,600		82,601	103,600	
Alden.....				63,599	34,680	
Amherst.....	1,800	51,000		60,950	34,650	
Aurora.....					66,300	
Boston.....				30,250		
Brant.....	100,000	702		149,840	30,264	
Cheektowaga.....	121,500	17,727		69,925	73,017	
Clarence.....				250	3,640	
Colden.....						
Collins.....				183,825	29,120	
Concord.....				18,800	27,360	
East Hamburg.....	13,000	26,400		92,350	27,500	
Eden.....				51,500	38,990	
Elma.....	1,200			8,100	6,585	
Evans.....	181,000	10,500		21,600	37,100	
Grand Island.....						
Hamburg.....	155,000	85,850		153,520	186,830	
Holland.....				1,000	500	
Lancaster.....	7,920	37,500		61,241	104,125	
Marilla.....				1,540		
Newstead.....				8,900	27,720	
North Collins.....				126,800	8,400	
Sardinia.....						
Tonawanda.....	3,844	146,400		379,000	42,420	
Wales.....					1,080	
West Seneca.....	7,750	40,000		129,350	60,700	
Total.....	\$1,702,635	\$9,391,029		\$3,904,051	\$10,471,016	

NOTE.— For continuation of this table, see page 150.

DUTCHESS*Assessed values of property of*

CITIES AND TOWNS	WATER SUPPLY COMPANIES			TELEPHONE AND TELEGRAPH COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Beacon, city.....				\$55,950	\$42,000	
Poughkeepsie, city.....				36,000	140,800	
Amenia.....	\$1,367	\$2,880		12,834	11,610	
Beekman.....				4,609	2,590	
Clinton.....				3,800	8,004	
Dover.....	3,445	3,000		16,543	8,880	
East Fishkill.....				6,313	28,572	
Fishkill.....				11,570	16,953	
Hyde Park.....	5,000	7,280		8,865	36,660	
La Grange.....				5,820	31,484	
Milan.....				90	2,967	
Northeast.....				15,594	9,698	
Pawling.....				22,487	7,590	
Pine Plains.....	720	3,350		1,270	1,139	
Pleasant Valley.....				3,961	6,926	
Poughkeepsie.....				13,658	28,089	
Red Hook.....				14,710	24,635	
Rhinebeck.....	26,500	35,280		9,470	34,890	
Stanford.....				7,640	3,053	
Union Vale.....				3,668	1,485	
Wappinger.....				12,221	6,955	
Washington.....				5,600	10,125	
Total.....	\$37,032	\$51,790		\$272,673	\$465,095	

ERIE*Assessed values of property of*

Buffalo, city.....	\$2,800			\$1,017,035	\$2,578,360	
Lackawanna, city.....	37,400	\$37,500		9,000	28,100	
Tonawanda, city.....				4,406	41,230	
Aldan.....	10,500	1,800		42,100	26,325	
Amherst.....		24,650			42,372	
Aurora.....				7,150	84,065	
Boston.....					3,699	
Brant.....				26,975	26,442	
Cheektowaga.....	144,735	116,850		20,070	39,700	
Clarence.....				4,500	16,900	
Colden.....				1,800	7,425	
Collins.....	3,600	7,448		3,525	17,220	
Concord.....				6,425	22,344	
East Hamburg.....	8,400	16,500		3,300	17,875	
Eden.....				7,800	24,710	
Elma.....					12,285	
Evans.....				27,075	36,715	
Grand Island.....					3,648	
Hamburg.....	79,750	44,200		23,608	110,202	
Holland.....		1,650		4,200	14,750	
Lancaster.....	61,241	16,950		13,156	43,525	
Marilla.....				4,086	3,280	
Newstead.....				3,700	28,857	
North Collins.....				1,800	26,442	
Sardinia.....	400	212		2,290	15,316	
Tonawanda.....	14,065	19,800		102,425	36,720	
Wales.....					10,908	
West Seneca.....	111,550	45,000		375	22,700	
Total.....	\$474,441	\$332,560		\$1,336,801	\$3,342,115	

NOTE.— For conclusion of this table, see page 151.

— Concluded

incorporated companies — Concluded

TOWNS	MERCANTILE AND MANUFACTURING COMPANIES			OTHER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Beacon, city.....	\$751,150		\$499,000	\$761,950		
Poughkeepsie, city..	1,127,950		320,500	839,050		\$606,131
Amenia.....	75,909	\$900	50,000	1,030		
Beekman.....	8,535					
Clinton.....	1,200					
Dover.....	132,194		46,300			
East Fishkill.....	9,950					
Fishkill.....	189,540			4,900		
Hyde Park.....	6,950			10,200		
La Grange.....	2,700			2,500		
Milan.....						
Northeast.....	30,250		9,000	10,370		500
Pawling.....	5,180		48,000	5,600		
Pine Plains.....	10,400					
Pleasant Valley.....	20,330					
Poughkeepsie.....	951,855		78,000	42,470		
Red Hook.....	40,900			7,700		
Rhinebeck.....	17,320		800	41,000		
Stanford.....	11,440					
Union Vale.....				20,950		
Wappinger.....	623,805	12,350	45,000			
Washington.....	19,500		437,250	15,000	\$1,500	
Total.....	\$4,037,067	\$13,250	\$1,535,850	\$1,762,720	\$1,500	\$606,631

— Concluded

incorporated companies — Concluded

Buffalo, city.....	\$29,355,673	\$31,320		\$27,901,572	\$46,650	
Lackawanna, city..	47,200			372,150	1,500	
Tonawanda, city...	367,300			163,325		
Allen.....	2,800			10,800		
Amherst.....	155,150			90,050		
Aurora.....				13,350		
Boston.....	1,025				3,430	
Brant.....	77,600			12,000		
Cheektowaga.....	165,495			737,340		
Clarence.....	11,600					
Colden.....	6,650					
Collins.....	18,800	14,000		650		
Concord.....	71,500			12,700	5,757	
East Hamburg.....	44,700	6,600			5,225	
Eden.....	24,000					
Elma.....	9,350			4,950		
Evans.....						
Grand Island.....	10,800			42,050		
Hamburg.....	253,785			21,400	765	
Holland.....	13,400					
Lancaster.....	519,565			55,135		
Marilla.....	12,650					
Newstead.....	301,400			2,000		
North Collins.....	37,350	2,170				
Sardinia.....	8,935					
Tonawanda.....	1,800,128			816,812		
Wales.....						
West Seneca.....	53,200	200		70,095		
Total.....	\$33,370,056	\$54,290		\$30,526,379	\$63,327	

ESSEX

Assessed values of property

CITIES AND TOWNS	Full value of special franchises. Aggregate for cities and towns	STEAM RAILROADS		
		Real	Special franchises equalized	Personal
Chesterfield.....	\$20,400	\$151,665		
Crown Point.....	19,500	91,995		
Elizabethtown.....	32,900	2,500		
Essex.....	7,375	77,650		
Jay.....	12,600			
Keene.....	24,450			
Lewis.....	10,300			
Minerva.....	9,500			
Moriah.....	80,825	145,600	\$5,460	\$25,000
Newcomb.....	3,000			
North Elba.....	49,950	130,000	2,100	
North Hudson.....	700	2,158		
Saint Armand.....	30,500	10,000		
Schroon.....	6,550	1,210		
Ticonderoga.....	65,700	295,990	5,694	
Westport.....	32,325	167,200	2,385	
Willaboro.....	8,900	124,415		
Wilmington.....	800			
Total.....	\$416,275	\$1,200,383	\$15,639	\$25,000

FRANKLIN

Assessed values of property

Altamont.....	\$41,125	\$131,025	\$962	
Bangor.....	13,575	51,350	357	
Belmont.....	7,600	104,856		
Bombay.....	5,600	36,000		
Brandon.....	800			
Brighton.....	17,600	37,150		
Burke.....	10,200	39,300		
Chateaugay.....	31,725	44,760	350	
Constable.....	4,500	47,800		
Dickinson.....	4,000	33,100		
Duane.....	4,600			
Fort Covington.....	19,700	36,521	2,856	
Franklin.....	19,350	207,795		
Harriettstown.....	270,900	133,670	3,737	
Malone.....	184,750	214,633	8,784	
Moir.....	12,800	90,260		
Santa Clara.....	2,375	100,800		
Waverly.....	7,150	29,982		
Westville.....	2,500			
Total.....	\$660,850	\$1,339,002	\$17,046	

FULTON

Assessed values of property

Gloversville, city.....	\$928,950			
Johnstown, city.....	456,800			
Bleecker.....	2,000			
Broadalbin.....	9,600			
Caroga.....	4,200			
Ephratah.....	35,300			
Johnstown.....	101,150			
Mayfield.....	15,925			
Northampton.....	12,125			
Oppenheim.....	53,400			
Perth.....	61,150			
Stratford.....	1,000			
Total.....	\$1,681,600			

NOTE.— For continuation of this table, see page 153.

COUNTY

of incorporated companies

CITIES AND TOWNS	ELECTRIC RAILROADS			GAS, ELECTRIC LIGHT, HEAT AND POWER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Chesterfield.....	\$10,000			\$16,350	\$2,200	
Crown Point.....						
Elizabethtown.....				4,150	1,160	
Essex.....						
Jay.....				1,600	2,295	
Keene.....				50	450	
Lewis.....						
Minerva.....						
Moriah.....				18,000	16,068	
Newcomb.....						
North Elba.....	3,020	\$15,400		8,000	2,800	
North Hudson.....						
Saint Armand.....				1,600	11,200	
Schroon.....						
Ticonderoga.....					4,964	
Westport.....					2,025	
Willboro.....				3,100	770	
Wilmington.....						
Total.....	\$13,020	\$15,400		\$52,850	\$43,932	

COUNTY

of incorporated companies

Albion.....						
Bangor.....				\$1,350	\$2,295	
Belmont.....					287	
Bombay.....						
Brandon.....						
Brighton.....				5,415	6,000	
Bute.....						
Chateaugay.....				8,000	7,490	
Constable.....						
Dickinson.....				9,580	144	
Duane.....						
Fort Covington.....					3,570	
Franklin.....				15,780	369	
Harriettstown.....				37,300	78,810	
Malone.....				50,525	81,435	
Mora.....					3,600	
Santa Clara.....						
Waverly.....					2,820	
Westville.....						
Total.....				\$127,950	\$186,820	

COUNTY

of incorporated companies

Gloversville, city..	\$185,450	\$67,800		\$94,250	\$363,600	
Johnstown, city...	110,050	45,500		29,000	166,725	
Bleecker.....				1,900		
Broadalbin.....	4,100				2,880	
Caroga.....				9,105		
Espratah.....				111,450	1,230	
Johnstown.....	15,000	50,750		95,850	17,150	
Mayfield.....	91,307	120		1,500	4,800	
Northampton.....	61,500			250	3,074	
Oswego.....				64,450	3,300	
Perth.....						
Stratford.....						
Total.....	\$467,407	\$164,170		\$407,755	\$562,759	

NOTE.—For continuation of this table, see page 154.

ESSEX

Assessed values of property of

CITIES AND TOWNS	WATER SUPPLY COMPANIES			TELEPHONE AND TELEGRAPH COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Chesterfield.....				\$2,355	\$9,020	
Crown Point.....		\$1,280		3,272	9,726	
Elizabethtown.....	\$750	6,090		4,490	11,778	
Essex.....					1,223	
Jay.....					4,131	
Keene.....		3,825		2,000	6,727	
Lewis.....				3,893	5,910	
Minerva.....					3,675	
Moriah.....		312		5,000	20,189	
Newcomb.....					960	
North Elba.....				7,445	14,665	
North Hudson.....					399	
Saint Armand.....				440	4,050	
Schroon.....	3,300	420			1,872	
Ticonderoga.....	2,150	1,168		6,380	36,134	
Westport.....	9,600	4,365		1,200	5,771	
Willsboro.....				1,000	3,123	
Wilmington.....					520	
Total.....	\$15,800	\$17,460		\$37,475	\$139,883	

FRANKLIN

Assessed values of property of

Altamont.....	\$3,600	\$11,100		\$2,125	\$3,154	
Bangor.....		510		700	3,748	
Belmont.....		41		2,000	2,788	
Bombay.....					2,397	
Brandon.....					359	
Brighton.....				2,625	2,800	
Burke.....					3,430	
Chateaugay.....		6,370	\$5,000	17	8,530	\$1,200
Constable.....				408	1,800	
Dickinson.....				250	1,776	
Duane.....					2,300	
Fort Covington.....					3,621	
Franklin.....					7,564	
Harriettstown.....				1,480	296	
Malone.....				7,500	22,478	
Moir.....				1,000	4,080	
Santa Clara.....					1,395	
Waverly.....					211	
Westville.....				168	1,200	
Total.....	\$3,600	\$18,021	\$5,000	\$18,273	\$73,927	\$1,200

FULTON

Assessed values of property of

Gloversville, city.....		\$4,200		\$5,000	\$121,770	
Johnstown, city.....				7,675	84,695	\$10,000
Bleecker.....					1,200	
Broadalbin.....				400	3,264	
Caroga.....					2,646	
Ephratah.....	\$4,000				22,646	
Johnstown.....	1,300			350	51,905	
Mayfield.....				885	5,820	
Northampton.....					3,958	
Oppenheim.....				1,470	28,740	
Perth.....				3,000	39,747	
Stratford.....					500	
Total.....	\$5,300	\$4,200		\$18,780	\$366,891	\$10,000

NOTE.— For conclusion of this table, see page 155.

— Concluded

incorporated companies — Concluded

CITIES AND TOWNS	MERCANTILE AND MANUFACTURING COMPANIES			OTHER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Chesterfield.....	\$3,100			\$52,400		
Crown Point.....	47,683		\$2,900	2,348		
Elizabethtown.....	62,870			38,690		
Essex.....	10,100					
Jay.....	115,410			4,060		
Keene.....	13,920			124,825		
Lewis.....	3,490			1,710		
Minerva.....	25,307			19,780		
Morish.....	1,323,750		1,000	787,050		\$500
Newcomb.....	114,073			22,987		
North Elba.....	804,410			10,620		
North Hudson.....	132,253			30,915		
Saint Armand.....	15,310			120		
Schroon.....	35,205			350		
Ticonderoga.....	1,158,990		350	13,000		
Westport.....	11,000		1,500			
Willboro.....	71,240					
Wilmington.....	29,855					
Total.....	\$3,977,966		\$5,750	\$1,108,855		\$500

— Concluded

incorporated companies — Concluded

Ahamont.....	\$134,961		\$21,500			
Bangor.....	6,500					
Belmont.....	97,255					
Bombay.....						
Brandon.....						
Brighton.....	83,920			\$345		
Burke.....	3,000					
Chateaugay.....	43,400			6,100		\$100
Constable.....	2,500					
Dickinson.....						
Duane.....	39,750					
Fort Covington.....	7,700					
Franklin.....	132,700			1,220		
Harriettstown.....	108,150		14,000	53,350		
Malone.....	154,250		19,500	44,450		800
Moir.....						
Santa Clara.....	124,015		10,000			
Waverly.....	102,720		10,000			
Westville.....	2,600					
Total.....	\$1,043,421		\$75,000	\$105,465		\$900

— Concluded

incorporated companies — Concluded

Gloversville, city...	\$391,125		\$128,500	\$166,000		\$1,175
Johnstown, city...	42,000			86,720		
Bleeker.....	1,710					
Broadalbin.....	40,200			1,500		
Caroga.....	13,219					
Espritah.....						
Johnstown.....	500			4,000		
Mayfield.....	5,900					
Northampton.....						
Oppenheim.....	36,800					
Perth.....						
Stratford.....						
Total.....	\$531,454		\$128,500	\$258,220		\$1,175

GENESEE

Assessed values of property

CITY AND TOWNS	Full value of special franchises. Aggregate for cities and towns	STEAM RAILROADS		
		Real	Special franchises equalized	Personal
Batavia, city	\$520,700	\$550,955	\$80,700	.....
Alabama	37,600	242,250	.....	.....
Alexander	67,150	356,000	.....	.....
Batavia	66,700	875,737	.....	.....
Bergen	34,725	420,604	2,485	.....
Bethany	53,200	270,800	.....	.....
Byron	15,700	408,435	.....	.....
Darien	66,000	679,000	.....	.....
Elba	19,400	115,700	3,690	.....
Leroy	194,525	588,000	13,125	.....
Oakfield	40,750	143,450	2,480	.....
Pavilion	100,500	385,760	.....	.....
Pembroke	67,350	519,725	2,635	.....
Stafford	24,000	519,420	.....	.....
Total	\$1,308,300	\$6,075,836	\$105,115	.....

GREENE

Assessed values of property

Ashland	\$1,425	.....	.....	.....
Athens	29,300	\$71,700	.....	.....
Cairo	15,325	12,500	.....	.....
Catskill	177,625	203,200	\$23,142	.....
Coxsackie	51,175	56,000	3,500	.....
Durham	5,200	.....	.....	.....
Greenville	6,525	.....	.....	.....
Halcott	100	.....	.....	.....
Hunter	67,925	22,300	425	.....
Jewett	3,300	.....	.....	.....
Lexington	3,150	.....	.....	.....
New Baltimore	33,825	92,000	.....	.....
Prattsville	2,725	.....	.....	.....
Windham	8,950	.....	.....	.....
Total	\$406,550	\$457,700	\$27,067	.....

HAMILTON

Assessed values of property

Arietta	\$300	.....	.....	.....
Benson .....	.....	.....	.....	.....
Hope	3,400	.....	.....	.....
Indian Lake	3,350	.....	.....	.....
Inlet	25,800	\$11,779	\$14,632	.....
Lake Pleasant	2,200	.....	.....	.....
Long Lake	14,325	73,750	3,870	.....
Morehouse	285	.....	.....	.....
Wells	2,400	.....	.....	.....
Total	\$52,060	\$85,529	\$18,502	.....

NOTE.— For continuation of this table, see page 157.

COUNTY

of incorporated companies

CITY AND TOWNS	ELECTRIC RAILROADS			GAS, ELECTRIC LIGHT, HEAT AND POWER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Batavia, city.....	\$800	\$18,000	.....	\$100,150	\$224,625	\$7,500
Alabama.....	30,550	16,560	.....
Alexander.....	675	12,740	.....
Batavia.....	14,070	21,655	.....
Bergen.....	15,800	4,970	.....
Bethany.....	23,785	11,470	.....
Byron.....	18,000	3,200	.....
Darien.....	6,840	.....
Elba.....	21,655	2,160	.....
Leroy.....	19,000	96,000	.....
Oakfield.....	16,830	17,120	.....
Pavilion.....	266,128	46,137	16,600
Pembroke.....	11,700	32,300	6,550
Stafford.....	7,500	4,880	.....
Total.....	\$800	\$18,000	.....	\$545,843	\$500,657	\$30,650

COUNTY

of incorporated companies

Ashland.....	.....	.....	.....	.....	.....	.....
Athens.....	.....	.....	.....	\$3,450	\$6,664	.....
Cairo.....	.....	.....	.....	25,000	3,920	.....
Catskill.....	\$800	\$9,760	.....	32,700	39,858	.....
Cornackie.....	.....	.....	.....	4,400	13,060	.....
Durham.....	.....	.....	.....	.....	.....	.....
Greenville.....	.....	.....	.....	.....	.....	.....
Halcott.....	.....	.....	.....	.....	.....	.....
Hunter.....	.....	.....	.....	5,700	8,325	.....
Jewett.....	.....	.....	.....	.....	.....	.....
Lexington.....	.....	.....	.....	.....	.....	.....
New Baltimore.....	.....	.....	.....	1,000	3,243	.....
Prattville.....	.....	.....	.....	.....	.....	.....
Windham.....	.....	.....	.....	.....	.....	.....
Total.....	\$800	\$9,760	.....	\$72,250	\$75,070	.....

COUNTY

of incorporated companies

Arietta.....	.....	.....	.....	.....	.....	.....
Benson.....	.....	.....	.....	.....	.....	.....
Hope.....	.....	.....	.....	.....	.....	.....
Indian Lake.....	.....	.....	.....	.....	.....	.....
Inlet.....	.....	.....	.....	.....	.....	.....
Lake Pleasant.....	.....	.....	.....	.....	.....	.....
Long Lake.....	.....	.....	.....	.....	.....	.....
Morehouse.....	.....	.....	.....	.....	.....	.....
Wells.....	.....	.....	.....	.....	.....	.....
Total.....	.....	.....	.....	.....	.....	.....

NOTE.—For continuation of this table, see page 158.

GENESEE

Assessed values of property of

CITY AND TOWNS	WATER SUPPLY COMPANIES			TELEPHONE AND TELEGRAPH COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Batavia, city				\$64,740	\$67,125	
Alabama				3,650	10,512	
Alexander					34,265	
Batavia				7,175	25,702	
Bergen				8,575	17,199	
Bethany				3,020	27,898	
Byron				8,590	9,360	\$1,700
Darien				15,000	43,320	
Elba				2,750	11,609	
Leroy				6,700	36,768	
Oakfield				1,850	13,000	
Pavilion				9,550	44,772	1,000
Pembroke				15,875	22,312	
Stafford				5,100	14,320	
Total				\$152,575	\$378,162	\$2,700

GREENE

Assessed values of property of

Ashland					\$856	
Athens				\$4,554	12,716	
Cairo	\$2,500	\$2,800			4,007	
Catskill				6,450	46,081	
Coxsackie				5,905	10,272	
Durham					3,482	
Greenville	1,700	1,750			2,864	
Halcott					35	
Hunter	2,900	425		75	4,381	
Jewett					2,013	\$500
Lexington					1,855	
New Baltimore	3,500	8,280		3,400	11,815	
Pratts ville		600			761	
Windham	3,000	2,900		365	1,575	
Total	\$13,600	\$16,785		\$20,749	\$90,898	\$500

HAMILTON

Assessed values of property of

Arietta					\$188	
Benson					2,040	
Hope					5,345	
Indian Lake					1,364	
Inlet				\$800	672	
Lake Pleasant		\$560			367	
Long Lake	\$400			2,650	142	
Morehouse					1,800	
Wells						
Total	\$400	\$560		\$3,450	\$11,918	

NOTE.— For conclusion of this table, see page 159.

— Concluded

incorporated companies — Concluded

CITY AND TOWNS	MERCANTILE AND MANUFACTURING COMPANIES			OTHER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Batavia, city.....	\$1,893,450	.....	\$1,374,800	\$28,700	.....	.....
Alabama.....	17,000	.....	1,000	73,700	.....	.....
Alexander.....	.....	.....	.....	.....	.....	.....
Batavia.....	3,000	.....	.....	.....	.....	.....
Bergen.....	.....	.....	.....	.....	.....	.....
Bethany.....	.....	.....	.....	.....	.....	.....
Byron.....	.....	.....	.....	.....	.....	.....
Darien.....	.....	.....	.....	.....	.....	.....
Elba.....	54,200	.....	.....	75,650	.....	.....
Leroy.....	341,800	.....	2,000	40,000	.....	.....
Oakfield.....	27,900	.....	.....	408,100	.....	.....
Pavilion.....	3,100	.....	.....	.....	.....	.....
Pembroke.....	.....	.....	.....	.....	.....	.....
Stafford.....	.....	.....	.....	.....	.....	.....
Total.....	\$2,340,450	.....	\$1,377,800	\$626,150	.....	.....

— Concluded

incorporated companies — Concluded

Ashland.. ..	.....	.....	.....	\$2,600	.....	.....
Athens.....	\$138,600	.....	.....	10,000	.....	.....
Cairo.....	4,800	.....	.....	.....	.....	.....
Catskill.....	1,003,350	.....	\$1,500	103,300	.....	\$79,000
Cornackie.....	181,500	.....	.....	35,000	.....	.....
Durham.....	.....	.....	.....	.....	.....	.....
Greenville.....	400	.....	.....	1,200	.....	.....
Halcott.....	.....	.....	.....	.....	.....	.....
Hunter.....	100	.....	.....	15,320	.....	.....
Jewett.....	300	.....	.....	.....	.....	.....
Lexington.....	.....	.....	.....	2,500	.....	.....
New Baltimore.....	5,500	.....	.....	3,900	.....	.....
Prattsville.....	.....	.....	.....	9,500	.....	.....
Windham.....	.....	.....	.....	3,950	.....	.....
Total.....	\$1,334,550	.....	\$1,500	\$187,270	.....	\$79,000

— Concluded

incorporated companies — Concluded

Arista.....	.....	.....	.....	.....	.....	.....
Benson.....	.....	.....	.....	.....	.....	.....
Hope.....	.....	.....	.....	.....	.....	.....
Indian Lake.....	\$13,700	.....	.....	.....	.....	.....
Inlet.....	.....	.....	.....	.....	.....	.....
Lake Pleasant.....	.....	.....	.....	.....	.....	.....
Long Lake.....	1,000	.....	.....	.....	.....	.....
Morehouse.....	.....	.....	.....	.....	.....	.....
Wells.....	.....	.....	.....	.....	.....	.....
Total.....	\$14,700	.....	.....	.....	.....	.....

HERKIMER*Assessed values of property*

CITIES AND TOWNS	Full value of special franchises. Aggregate for cities and towns	STEAM RAILROADS		
		Real	Special franchises equalized	Personal
Little Falls, city.....	\$446,650	\$707,000	\$61,825	
Columbia.....	2,250			
Danube.....	22,900	300,000	7,400	
Fairfield.....	7,850			
Frankfort.....	179,525	495,170	1,610	
German Flats.....	725,350	128,850	39,606	
Herkimer.....	221,125	660,904	23,465	
Litchfield.....	1,775			
Little Falls.....	56,200	150,000	1,400	
Manheim.....	94,275	450,340	3,900	
Newport.....	19,000	87,200	1,708	
Norway.....	1,785			
Ohio.....	2,225			
Russia.....	20,175	58,400	1,260	
Salisbury.....	3,400	50,200		
Schuyler.....	44,150	419,348		
Stark.....	5,450			
Warren.....	7,750			
Webb.....	53,000	247,260	19,740	
Wilmurt.....	1,100	5,500		
Winfield.....	12,750	88,000	2,400	
Total.....	\$1,928,685	\$3,848,172	\$164,314	

JEFFERSON*Assessed values of property*

Watertown, city.....	\$706,400	\$329,150	\$375,950	
Adams.....	47,250	99,000	5,550	
Alexandria.....	81,000	56,417		
Antwerp.....	25,150	88,930	1,820	
Brownville.....	68,600	109,660	4,320	
Cape Vincent.....	26,700	89,000	2,660	
Champion.....	48,175	68,725	14,302	
Clayton.....	57,750	99,900	9,016	
Ellisburg.....	25,800	130,000	975	
Henderson.....	5,900			
Hounsfield.....	24,625	90,000	2,775	
Le Ray.....	35,400	172,550		
Lorraine.....	5,650			
Lyme.....	68,075	79,220	27,160	
Orleans.....	21,550	61,250		
Pamelia.....	31,300	56,050		
Philadelphia.....	23,125	182,360	5,544	
Rodman.....	2,500			
Rutland.....	11,325	83,450	1,105	
Theresa.....	19,725	147,706	2,623	
Watertown.....	21,550	128,450		
Wilna.....	114,250	295,150	27,352	
Worth.....	700			
Total.....	\$1,472,500	\$2,366,968	\$481,152	

NOTE.— For continuation of this table, see page 161.

COUNTY

of incorporated companies

CITIES AND TOWNS	ELECTRIC RAILROADS			GAS, ELECTRIC LIGHT, HEAT AND POWER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Little Falls, city..	\$3,750	\$55,250	.....	\$125,500	\$130,000	.....
Columbia.....			.....			.....
Danube.....			.....			.....
Fairfield.....			.....		640	.....
Frankfort.....	662,825	42,000	.....		10,270	\$31,465
German Flats.....	48,125	266,478	.....	20,200	155,595	.....
Herkimer.....	169,750	32,500	.....	5,700	35,100	.....
Litchfield.....			.....			.....
Little Falls.....	30,000	300	.....	1,200	5,750	.....
Manheim.....			.....	187,750	22,080	.....
Newport.....			.....	11,200	2,928	.....
Norway.....			.....			.....
Ohio.....			.....			.....
Russia.....			.....	18,850		.....
Salisbury.....			.....		14,100	.....
Schuyler.....			.....			.....
Stark.....			.....			.....
Warren.....	32,900	402	.....		4,789	.....
Webb.....			.....	400	900	.....
Wilmurt.....			.....			.....
Winfield.....			.....	2,700	1,125	.....
Total.....	\$947,350	\$396,930	.....	\$373,500	\$383,277	\$31,465

COUNTY

of incorporated companies

Watertown, city..	\$64,300	\$102,000	.....		\$256,200	.....
Adams.....			.....	\$10,800	5,925	.....
Alexandria.....	6,220	17,760	.....	5,000	800	.....
Antwerp.....			.....	12,400	5,525	.....
Brownville.....	19,540	14,700	.....	9,500	15,000	.....
Cape Vincent.....			.....	2,150	2,240	.....
Champion.....			.....	3,000	7,006	.....
Clayton.....			.....	5,200	7,590	.....
Ellisburg.....			.....			.....
Henderson.....			.....			.....
Hounsfield.....			.....	2,100	6,750	.....
Le Ray.....			.....	8,300	990	.....
Lorraine.....			.....			.....
Lyme.....			.....	3,700	91,000	.....
Orleans.....			.....	3,000	1,755	.....
Pamelia.....		5,100	.....		480	.....
Philadelphia.....			.....			.....
Rodman.....			.....		2,000	.....
Rutland.....			.....			.....
Theresa.....			.....		1,982	.....
Watertown.....			.....			.....
Wilna.....			.....	27,850	24,024	.....
Worth.....			.....			.....
Total.....	\$90,060	\$139,560	.....	\$93,000	\$429,267	.....

NOTE.— For continuation of this table, see page 162.

HERKIMER

Assessed values of property of

CITIES AND TOWNS	WATER SUPPLY COMPANIES			TELEPHONE AND TELEGRAPH COMPANIES		
	Real	Special franchises equalized	Personal	Real	Speical franchises equalized	Personal
Little Falls, city.....				\$10,500	\$33,247	\$6,000
Columbia.....					1,687	
Danube.....				4,422	9,546	
Fairfield.....	\$4,000			1,479	4,384	
Frankfort.....	36,500	\$420		11,050	50,171	
German Flats.....				4,870	38,812	
Herkimer.....				19,648	52,666	1,000
Litchfield.....					1,207	
Little Falls.....				5,000	20,650	
Manheim.....				103,667	30,585	
Newpcrt.....				3,300	6,954	
Norway.....					1,142	
Ohio.....					1,290	
Russia.....	14,290	7,620		4,700	3,225	
Salisbury.....	128,200				1,368	
Schuyler.....				6,230	12,390	
Stark.....					3,815	
Warren.....						
Webb.....	850			5,220	11,160	
Wilmurt.....				230	510	
Winfield.....				1,130	6,035	
Total.....	\$183,840	\$8,040		\$181,446	\$290,844	\$7,000

JEFFERSON

Assessed values of property of

Watertown, city.....				\$75,000	\$212,460	
Adams.....				1,310	23,961	
Alexandria.....				1,320	13,840	
Antwerp.....				1,800	9,002	
Brownville.....					7,140	
Cape Vincent.....					13,790	
Champion.....					8,540	
Clayton.....					9,959	
Ellisburg.....				4,810	18,373	
Henderson.....					4,366	
Hounsfield.....					8,942	
Le Ray.....				2,300	18,260	
Lorraine.....					4,237	
Lyme.....				350	11,392	\$1,200
Orleans.....					7,942	
Pamelia.....					13,200	
Philadelphia.....				400	10,106	
Rodman.....						
Rutland.....					5,866	
Theresa.....					7,431	
Watertown.....					14,995	
Wilna.....				5,100	8,034	
Worth.....					581	
Total.....				\$92,390	\$432,417	\$1,200

NOTE.— For conclusion of this table, see page 163.

— Concluded

incorporated companies — Concluded

CITIES AND TOWNS	MERCANTILE AND MANUFACTURING COMPANIES			OTHER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Little Falls, city...	\$958,700		\$2,000	\$113,700		
Columbia						
Danube				1,100		
Fairfield	48,800		4,000			
Frankfort	283,400		9,000	154,600		\$10,000
German Flats	1,414,050		318,500	15,150		
Herkimer	547,375		45,000	48,090		8,250
Litchfield						
Little Falls	1,200					
Manheim	60,200		34,800	5,500		300
Newport				10,000		10,000
Norway						
Ohio						
Russia	85,615			4,600		
Salisbury	263,100	\$1,080				
Schuyler	550					
Stark						
Warren						
Webb	255,399			12,525		
Wilmurt	101,460					
Winfield						
Total	\$4,019,649	\$1,080	\$413,300	\$363,265		\$28,550

— Concluded

incorporated companies — Concluded

Watertown, city...	\$1,841,000			\$94,450		
Adams				11,000		
Alexandria				10,200		
Antwerp	9,000					
Brownville				1,600		
Cape Vincent						
Champion						
Clayton				15,250		
Elkburg						
Henderson						
Hounsfield						
Le Ray	220					
Lorraine						
Lyme						
Orleans	55,000					
Pamela						
Philadelphia				5,000		
Rodman						
Rutland		\$390				
Theresa						
Watertown						
Wins				12,000		
Worth						
Total	\$1,905,220	\$390		\$149,500		

LEWIS

Assessed values of property

TOWNS	Full value of special franchises. Aggregate for cities and towns	STEAM RAILROADS		
		Real	Special franchises equalized	Personal
Croghan.....	\$18,300	\$30,700	\$969	
Denmark.....	23,350	88,780		
Diana.....	10,000	90,940	2,898	
Greig.....	3,300			
Harrisburg.....	2,300			
High Market.....	875	20,340		
Lewis.....	1,250			
Leyden.....	12,125	65,100	1,705	
Lowville.....	96,300	92,850	15,278	
Lyonsdale.....	3,800			
Martinsburg.....	6,600	54,500		
Montague.....	1,200			
New Bremen.....	14,350	29,330	5,340	
Osceola.....	3,025	2,200		
Plackney.....	2,550			
Turin.....	6,800	63,595		
Watson.....	2,500			
West Turin.....	18,625	25,670	1,596	
Total.....	\$227,250	\$564,005	\$27,784	

LIVINGSTON

Assessed values of property

Avon.....	\$148,750	\$254,500	\$9,516	
Caledonia.....	80,725	638,880	15,040	
Conesus.....	8,400	73,500		
Genesee.....	70,850	78,600	765	
Groveland.....	24,050	322,500		
Leicester.....	42,075	207,900	3,444	
Lima.....	63,200	73,500		
Livonia.....	40,575	140,375	2,079	
Mount Morris.....	124,825	238,330	5,460	
North Dansville.....	96,530	94,000	1,495	
Nunda.....	30,000	177,000	3,375	
Ossian.....	4,100			
Portage.....	4,700	310,000		
Sparta.....	13,700	251,390		
Springwater.....	17,125	73,500		
West Sparta.....	23,500	33,700		
York.....	66,200	473,650		
Total.....	\$859,305	\$3,441,305	\$41,174	

NOTE.— For continuation of this table, see page 165.

COUNTY

of incorporated companies

TOWNS	ELECTRIC RAILROADS			GAS, ELECTRIC LIGHT, HEAT AND POWER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Croghan.....	\$44,180	\$6,099				
Denmark.....		3,000				
Diana.....					\$1,380	
Greig.....						
Harrisburg.....						
Highmarket.....						
Lewis.....						
Leyden.....				\$17,000	1,155	
Lowville.....					35,416	
Lyonsdale.....					295	
Martinsburg.....						
Montague.....						
New Bremen.....				8,250	1,560	
Nicola.....						
Pickney.....						
Turin.....						
Watson.....				120,000		
West Turin.....					3,116	
Total.....	\$44,180	\$9,099		\$145,250	\$42,922	

COUNTY

of incorporated companies

Avon.....			\$7,600	\$44,850	
Caledonia.....			4,770	14,160	
Caneus.....					
Chester.....			32,000	13,260	
Cleveland.....					
Croster.....	\$54,675		7,747	16,416	
Dana.....			10,350	20,328	
Durham.....			4,100	6,545	
Mount Morris.....			5,000	29,700	
North Dansville.....			10,000	34,125	\$6,000
Nunda.....			1,500	2,250	
Oriskany.....					
Perinton.....					
Port Jervis.....					
Springwater.....					
West Sparta.....			12,600	10,080	
Total.....	\$54,675		\$95,667	\$191,714	\$6,000

NOTE.— For continuation of this table, see page 166.

LEWIS

Assessed values of property of

TOWNS	WATER SUPPLY COMPANIES			TELEPHONE AND TELEGRAPH COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Croghan.....						\$3,363
Denmark.....	\$1,000		\$1,000	\$1,400	\$7,762	
Diana.....					2,376	
Greig.....					2,046	
Harrisburg.....					1,610	
Highmarket.....					192	
Lewis.....					514	
Leyden.....				16,150	3,807	
Lowville.....					22,496	
Lyonsdale.....		\$944			1,003	
Martinsburg.....					4,410	
Montague.....					840	
New Bremen.....				4,300	1,710	
Osceola.....					1,943	
Pinckney.....					1,708	
Turin.....				500	2,880	
Watson.....					1,800	
West Turin.....		1,140			7,581	
Total.....	\$1,000	\$2,084	\$1,000	\$22,350	\$64,678	\$3,363

LIVINGSTON

Assessed values of property of

Avon.....				\$1,200	\$61,659	
Caledonia.....				18,600	17,780	
Conesus.....				500	6,468	
Geneseo.....				5,598	46,196	
Groveland.....				2,650	15,632	
Leicester.....	\$8,962			4,857	15,641	
Lima.....					28,336	
Livonia.....				2,708	22,310	
Mount Morris.....	20,000	\$10,200		9,000	24,375	
North Dansville.....					27,124	\$1,500
Nunda.....		4,350		17,900	12,525	
Ossian.....					3,116	
Portage.....				5,075	5,054	
Sparta.....				2,516	10,412	
Springwater.....		770		625	12,416	
West Sparta.....				410	17,155	
York.....				3,500	37,584	
Total.....	\$28,962	\$15,320		\$75,139	\$363,785	\$1,500

NOTE.— For conclusion of this table, see page 167.

— Concluded

incorporated companies — Concluded

CITIES AND TOWNS	MERCANTILE AND MANUFACTURING COMPANIES			OTHER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Croghan.....	\$340,190					
Denmark.....	26,200	\$6,750	\$2,000			
Diana.....		276				
Greig.....	7,270					
Harrisburg.....	500					
High Market.....						
Lewis.....						
Leyden.....				\$750		
Lowville.....	71,800					
Lyonedale.....	131,770					
Martinsburg.....	23,810	210				
Montague.....	91,910					
New Bremen.....	8,480					
Osceola.....	14,300					
Pinckney.....						
Turin.....	6,300	2,560				
Watson.....						
West Turin.....	278,400					
Total.....	\$1,000,930	\$9,796	\$2,000	\$750		

— Concluded

incorporated companies — Concluded

Avon.....	\$47,600			\$2,200		
Caledonia.....	67,050		\$5,700			
Conesus.....	1,500					
Genesee.....	93,960		4,000	800		
Groveland.....	2,030			37,610		
Leicester.....	280,400					
Lima.....	31,600					
Livonia.....	49,950			9,500		
Mount Morris.....	82,800	\$5,160	4,650			
North Dansville.....	19,400		10,750	178,950		\$500
Nunda.....	49,100			300		
Oswego.....						
Portage.....	800			1,000		
Sparta.....				7,100		
Springwater.....						
West Sparta.....	600			33,730		
York.....	415,970		6,000			
Total.....	\$1,142,760	\$5,160	\$31,100	\$271,190		\$500

MADISON*Assessed values of property*

CITIES AND TOWNS	Full value of special franchises. Aggregate for cities and towns	STEAM}RAILROADS		
		Real	Special franchises equalized	Personal
Oneida, city	\$362,150	\$497,400	\$58,950	.....
Brookfield.....	8,800	106,940	.....	.....
Cazenovia.....	50,325	125,250	2,040	.....
De Ruyter.....	16,850	56,100	3,360	.....
Eaton.....	20,900	136,000	.....	.....
Fenner.....	3,900	29,500	.....	.....
Georgetown.....	3,350	39,000	.....	.....
Hamilton.....	22,850	122,600	1,950	.....
Lebanon.....	3,300	137,000	.....	.....
Lenox.....	193,925	676,400	72,995	.....
Lincoln.....	14,125	30,000	.....	.....
Madison.....	17,375	100,000	.....	.....
Nelson.....	7,250	44,000	.....	.....
Smithfield.....	4,700	.....	.....	.....
Stockbridge.....	7,690	77,475	585	.....
Sullivan.....	65,600	467,000	.....	.....
Total.....	\$803,090	\$2,644,665	\$139,880	.....

MONROE*Assessed values of property of*

Rochester, city.....	\$20,513,900	.....	\$1,026,980	.....
Brighton.....	249,700	\$312,960	.....	.....
Chili.....	25,300	518,900	.....	.....
Clarkson.....	15,550	.....	.....	.....
Gates.....	215,550	902,570	4,920	.....
Greece.....	319,600	413,530	.....	.....
Hamlin.....	17,750	124,300	.....	.....
Henrietta.....	54,800	288,400	.....	.....
Irondequoit.....	315,800	96,250	.....	.....
Mendon.....	78,575	342,700	5,400	.....
Ogden.....	52,000	244,875	6,720	.....
Parma.....	28,925	68,600	1,870	.....
Penford.....	81,725	23,148	.....	.....
Perinton.....	158,275	586,000	13,611	.....
Pittsfield.....	201,400	353,500	39,200	.....
Riga.....	38,050	662,500	6,992	.....
Rush.....	48,900	404,270	.....	.....
Sweden.....	129,650	232,150	14,535	.....
Webster.....	266,375	115,156	930	.....
Wheatland.....	51,450	267,600	8,400	.....
Total.....	\$22,863,275	\$5,957,409	\$1,129,558	.....

NOTE.— For continuation of this table, see page 169.

COUNTY

of incorporated companies

CITIES AND TOWNS	ELECTRIC RAILROADS			GAS, ELECTRIC LIGHT, HEAT AND POWER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Oneida, city.....	\$30,100	\$119,400	.....	\$30,950	\$39,000	.....
Brookfield.....					1,755	.....
Cazenovia.....				1,400	15,640	.....
De Ruyter.....				1,200		.....
Eaton.....					2,745	.....
Fenner.....						.....
Georgetown.....	2,500					.....
Hamilton.....					1,170	.....
Lebanon.....					117	.....
Lenox.....	60,500	3,250		5,500	19,175	.....
Lincoln.....	9,500					.....
Madison.....					5,040	.....
Nelson.....						—
Smithfield.....						.....
Stockbridge.....						.....
Sullivan.....	27,000				4,489	.....
Total.....	\$120,600	\$122,650	.....	\$39,050	\$89,071	.....

COUNTY

of incorporated companies

Rochester, city.....		\$6,212,720	.....		\$7,195,200	.....
Brighton.....	\$82,000	59,500	.....	\$317,100	100,640	.....
Chili.....				32,850		.....
Clarkson.....					602	.....
Gates.....				18,500	129,560	.....
Greece.....	116,300	13,500	.....	78,900	185,670	.....
Hamlin.....						.....
Henrietta.....				39,900		.....
Irondequoit.....				326,805	104,800	.....
Mendon.....				3,300	15,750	.....
Ogden.....				112,498	3,528	.....
Parma.....				1,500	2,975	.....
Penfield.....	61,190	40,180	.....	6,500	5,330	.....
Perinton.....	146,745	24,518	.....	46,368	42,230	\$500
Pittsford.....	64,550	40,000	.....	31,100	50,000	.....
Riga.....	300			24,000	10,304	.....
Rush.....				27,100	249	.....
Sweden.....				145,900	59,185	.....
Webster.....	13,800	198,090	.....		21,204	.....
Wheatland.....				24,900	11,004	.....
Total.....	\$484,885	\$6,588,508	.....	\$1,237,221	\$7,938,231	\$500

NOTE.—For continuation of this table, see page 170.

MADISON

Assessed values of property of

CITIES AND TOWNS	WATER SUPPLY COMPANIES			TELEPHONE AND TELEGRAPH COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Oneida, city.....				\$13,300	\$54,252	\$6,000
Brookfield.....				995	5,648	
Cazenovia.....				9,575	12,053	
De Ruyter.....					7,885	
Eaton.....					10,004	
Fenner.....				50	3,099	
Georgetown.....				600		
Hamilton.....				1,500	14,703	
Lebanon.....					2,457	
Lenox.....				19,000	32,516	
Lincoln.....				1,250	9,605	
Madison.....				700	7,470	
Nelson.....				650	5,437	
Smithfield.....					3,666	
Stockbridge.....				650	4,412	
Sullivan.....				11,400	39,452	
Total.....				\$59,670	\$212,159	\$6,000

MONROE

Assessed values of property of

Rochester, city.....		\$62,560			\$1,913,600	
Brighton.....	\$15,000	8,500		\$6,470	43,605	
Chili.....				8,200	21,505	
Clarkson.....					12,771	
Gates.....		27,060		4,805	15,211	
Greece.....	199,900	40,500		9,150	47,970	
Hamlin.....				900	16,507	
Henrietta.....				5,100	49,320	
Irondequoit.....		48,000		1,325	35,040	
Mendon.....				3,100	49,567	
Ogden.....				5,580	33,432	
Parma.....				450	19,741	\$1,500
Penfield.....	1,400			190	21,504	
Perinton.....	20,900	4,182		11,760	45,242	
Pittsford.....	8,050	3,760		9,950	28,160	
Riga.....				12,300	17,710	
Rush.....				3,000	40,338	
Sweden.....	400	475		11,000	48,972	
Webster.....		558		1,599	26,946	
Wheatland.....				4,500	22,814	
Total.....	\$245,650	\$195,595		\$99,649	\$2,509,955	\$1,500

NOTE.— For conclusion of this table, see page 171.

— Concluded

incorporated companies — Concluded

CITIES AND TOWNS	MERCANTILE AND MANUFACTURING COMPANIES			OTHER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Oneida, city.....						
Brookfield.....	\$31,800					
Cazenovia.....	12,500					
De Ruyter.....	9,700					
Fulton.....						
Fenner.....						
Georgetown.....	3,000					
Hamilton.....	19,000					
Lebanon.....	2,700					
Lenox.....	92,600		\$4,000			
Lincoln.....	12,000					
Madison.....	9,200					
Nelson.....						
Smithfield.....	1,850		50			
Stockbridge.....						
Sullivan.....						
Total.....	\$194,350		\$4,050			

— Concluded

incorporated companies — Concluded

Rochester, city.....	\$10,992,445	\$6,595,300		
Brighton.....	154,600	20,000	\$68,700	
Canastota.....	40,050		18,950	
Clarkson.....	2,200			
Cuba.....	2,080,500	26,100	139,750	\$10,000
Greece.....	2,155,800		73,300	
Hamlin.....	14,500			
Henrietta.....	3,700			
Irondequoit.....	140,505		51,125	500
Mendon.....	61,350	1,100	1,100	
Opden.....	12,000			
Parma.....	210,000	2,000	3,600	
Penfield.....	8,325			
Perinton.....	245,950	6,000	177,950	
Pittsford.....	156,000		23,675	
Riga.....	14,800			
Rush.....	9,000			
Sweden.....	161,900	31,500	4,375	
Webster.....	84,150	5,500	1,900	
Westland.....	157,700			
Total.....	\$16,705,475	\$6,687,500	\$564,425	\$10,500

MONTGOMERY

Assessed values of property

CITIES AND TOWNS	Full value of special franchises. Aggregate for cities and towns	STEAM RAILROADS		
		Real	Special franchises equalized	Personal
Amsterdam, city.....	\$660,400	\$171,840	\$29,550	
Amsterdam.....	29,300	654,049		
Canaoharie.....	169,575	89,323	68,524	
Charlestown.....	4,615			
Florida.....	68,150	91,300	19,855	
Glen.....	65,850	124,032	20,480	
Minden.....	97,925	144,750	26,810	
Mohawk.....	56,350	813,296	2,496	
Palatine.....	39,250	654,522	2,700	
Root.....	31,400	88,050	12,648	
Saint Johnsville.....	46,500	451,000	2,806	
Total.....	\$1,269,315	\$3,582,163	\$185,869	

NASSAU

Assessed values of property

Hempstead.....	\$2,569,925	\$1,127,572	\$23,400	
North Hempstead.....	1,006,325	304,925	4,500	
Oyster Bay.....	903,150	393,105	2,000	
Total.....	\$4,479,400	\$1,825,602	\$29,900	

BOROUGHES OF

Assessed values of property

Bronx.....	\$34,841,000	\$37,966,900	\$1,854,444	
Brooklyn.....	99,029,900	6,667,300	669,420	
Manhattan.....	301,342,600	110,303,700	43,891,815	\$1,827,000
Queens.....	21,108,050	23,954,375	2,781,695	
Richmond.....	3,546,800	2,996,720	400,144	
Total.....	\$459,868,350	\$181,888,995	\$49,597,518	\$1,827,000

NOTE.— For continuation of thsi table, see page 173.

COUNTY

of incorporated companies

TOWNS	ELECTRIC RAILROADS			GAS, ELECTRIC LIGHT, HEAT AND POWER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Amsterdam, city..	\$54,413	\$82,500	.....	\$63,359	\$144,000	.....
Amsterdam.....	386,944	3,400	.....	23,050	6,732	.....
Canajoharie.....	.....	.....	.....	.....	2,220	\$300
Charleston.....	.....	.....	.....	8,550	.....	.....
Florida.....	.....	.....	.....	28,280	6,600	.....
Glen.....	.....	.....	.....	1,000	.....	.....
Winden.....	.....	.....	.....	8,750	17,150	.....
Mohawk.....	148,116	6,630	.....	16,880	8,736	.....
Palatine.....	.....	.....	.....	5,800	3,200	.....
Root.....	.....	.....	.....	.....	.....	.....
Saint Johnsville...	.....	.....	.....	29,530	9,150	.....
Total.....	\$589,473	\$92,530	.....	\$185,199	\$197,788	\$300

COUNTY

of incorporated companies

Hempstead.....	\$171,312	\$197,964	.....	\$96,593	\$366,028	.....
North Hempstead	42,750	108,750	.....	146,050	185,100	.....
Oyster Bay.....	550	42,250	.....	31,500	175,000	.....
Total.....	\$214,612	\$348,964	.....	\$274,143	\$726,128	.....

GREATER NEW YORK

of incorporated companies

Albany.....	\$4,902,800	\$14,958,280	.....	\$7,593,100	\$8,452,960	\$300,000
Brooklyn.....	23,988,475	37,589,516	\$31,000	18,746,600	40,284,040	203,000
Manhattan.....	46,245,500	102,957,045	101,500	45,471,500	86,020,815	3,392,700
Queens.....	9,458,200	5,213,353	.....	14,138,600	5,606,199	62,500
Richmond.....	487,550	1,322,718	.....	700,200	712,000	10,000
Total.....	\$85,082,525	\$162,040,912	\$132,500	\$86,650,000	\$141,076,014	\$3,968,200

NOTE.— For continuation of this table, see page 174.

MONTGOMERY

Assessed values of property of

CITIES AND TOWNS	WATER SUPPLY COMPANIES			TELEPHONE AND TELEGRAPH COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Amsterdam, city.....				\$20,446	\$73,550	
Amsterdam.....				12,650	9,792	
Canajoharie.....				1,850	12,165	
Charlestown.....					3,255	
Florida.....				1,500	11,026	
Glen.....	\$7,000	\$5,760		5,092	21,800	
Minden.....		280		1,060	24,307	
Mohawk.....				28,383	26,091	
Palatine.....				16,125	11,975	
Root.....				2,000	8,704	
Saint Johnsville.....				3,500	16,409	
Total.....	\$7,000	\$6,040		\$92,606	\$219,074	

NASSAU

Assessed values of property of

Hempstead.....	\$513,615	\$215,592		\$54,706	\$497,601	
North Hempstead.....		64,500	\$2,000	30,600	140,312	
Oyster Bay.....	22,000	41,500		9,597	190,825	
Total.....	\$535,615	\$321,592	\$2,000	\$94,903	\$828,738	

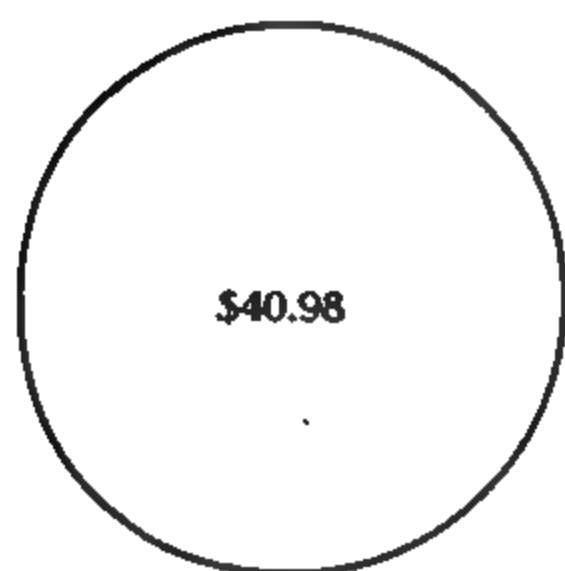
BOROUGHES OF GREATER

Assessed values of property of

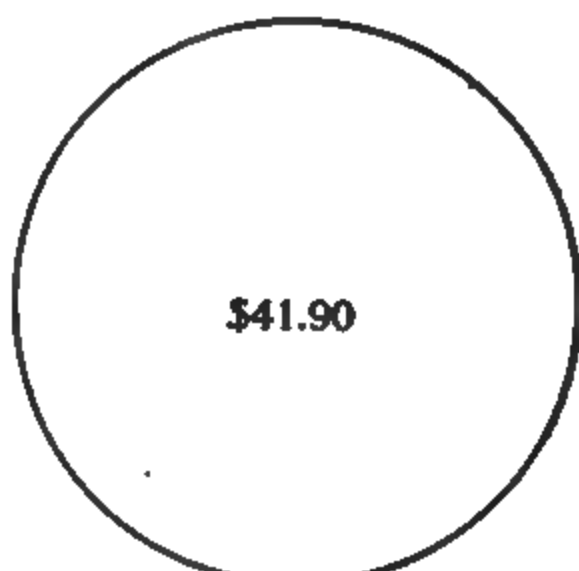
Bronx.....				\$707,980	\$6,788,036	
Brooklyn.....	\$773,100	\$753,480		4,021,850	11,658,976	\$13,500
Manhattan.....	20,000		\$16,500	22,931,500	44,060,238	312,600
Queens.....	924,758	2,347,508	2,000	705,550	2,815,159	
Richmond.....	39,400	7,120		198,650	705,770	
Total.....	\$1,757,258	\$3,108,108	\$18,500	\$28,565,510	\$66,028,179	\$326,100

NOTE.— For conclusion of this table, see page 175.

**CITIES OF THE STATE HAVING THE HIGHEST TAX
BUDGET PER CAPITA FOR THE YEAR 1916**



Yonkers



White Plains

New York

New Rochelle

COUNTY*incorporated companies — Concluded*

CITIES AND TOWNS	MERCANTILE AND MANUFACTURING COMPANIES			OTHER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Amsterdam, city...	\$1,369,555	.....	\$40,200	\$115,350	.....	\$100
Amsterdam.....	.....	.....	.....	1,000	.....	.....
Canajoharie.....	198,100	\$12,580	154,200	11,700	.....	300
Charlestown.....	.....	.....	.....	.....	.....	.....
Florida.....	.....	.....	.....	500	.....	.....
Glen.....	27,175	.....	.....	2,950	.....	.....
Minden.....	.....	.....	.....	25,675	.....	462,937
Mohawk.....	.....	.....	.....	.....	.....	.....
Palatine.....	9,300	.....	.....	9,590	.....	.....
Root.....	.....	.....	.....	.....	.....	.....
Saint Johnsville....	110,450	.....	.....	19,600	.....	.....
Total.....	\$1,714,580	\$12,580	\$194,400	\$186,365	.....	\$463,337

COUNTY*incorporated companies — Concluded*

Hempstead.....	\$1,256,450	\$786	\$148,700	\$8,290,975	\$34,996	\$180,700
North Hempstead..	.....	.....	.....	.....	.....	.....
Oyster Bay.....	191,500	.....	49,000	547,930	.....	2,000
Total.....	\$1,447,950	\$786	\$197,700	\$8,838,905	\$34,996	\$182,700

NEW YORK — Concluded*incorporated companies — Concluded*

Bronx.....	\$18,804,050	.....	\$2,477,600	\$98,341,677	.....	\$715,100
Brooklyn.....	66,551,720	\$151,800	14,166,400	166,398,981	\$276	1,780,100
Manhattan.....	128,685,570	1,438,431	127,778,600	1,032,184,335	744	46,060,400
Queens.....	9,542,865	22,250	3,507,000	25,199,765	.....	428,500
Richmond.....	3,384,275	8,900	992,200	5,035,805	.....	150,100
Total.....	\$226,968,480	\$1,621,381	\$148,921,800	\$1,327,160,563	\$1,020	\$49,143,200

NIAGARA

Assessed values of property

CITIES AND TOWNS	Full value of special franchises. Aggregate for cities and towns	STEAM RAILROADS		
		Real	Special franchises equalized	Personal
Lockport, city.....	\$1,095,450	\$341,350	\$192,790	
Niagara Falls, city.....	3,127,700	2,062,855	157,976	
North Tonawanda, city.....	990,800	748,630	173,760	
Cambria.....	15,800	267,240		
Hartland.....	36,600			
Lewiston.....	80,675	266,874	10,985	
Lockport.....	31,100	85,444		
Newfane.....	50,700	99,210		
Niagara.....	237,225	209,210	6,230	
Pendleton.....	12,000	43,231		
Porter.....	42,750	37,120		
Royalton.....	105,025	154,332	1,856	
Somerset.....	33,550	136,244	867	
Wheatfield.....	136,150	162,996		
Wilson.....	39,650	143,740		
Total.....	\$6,035,175	\$4,758,472	\$544,464	

ONEIDA

Assessed values of property

Rome, city.....	\$997,200	\$1,219,970	\$188,640	
Utica city.....	5,006,200	3,347,140	439,810	
Annsville.....	3,700	57,030		
Augusta.....	9,025			
Ava.....	900	120		
Boonville.....	23,675	114,900	1,700	
Bridgewater.....	6,125	63,504	976	
Camden.....	21,100	155,250	3,120	
Deerfield.....	26,550	1,600		
Florence.....	2,200			
Floyd.....	3,525	500		
Forestport.....	5,300	153,399		
Kirkland.....	72,800	89,000	1,305	
Lee.....	2,950	300		
Marcy.....	6,525	181,600		
Marshall.....	11,450	70,750		
New Hartford.....	373,100	171,470	450	
Paris.....	27,975	131,000	1,500	
Remsen.....	15,300	91,709	2,400	
Sangerfield.....	29,500	65,250	900	
Steuben.....	3,785	35,881		
Trenton.....	55,875	149,600	3,645	
Vernon.....	113,100	148,624	9,666	
Verona.....	31,000	505,540		
Vienna.....	19,000	45,520		
Western.....	5,600			
Westmoreland.....	29,000	137,000		
Whitestown.....	568,575	580,327	2,745	
Total.....	\$7,471,035	\$7,516,984	\$656,857	

NOTE.—For continuation of this table, see page 177.

of incorporated companies

of incorporated companies

NOTE.— For continuation of this table, see page 178.

NIAGARA

Assessed values of property of

CITIES AND TOWNS	WATER SUPPLY COMPANIES			TELEPHONE AND TELEGRAPH COMPANIES		
	Real	Special franchises equalized	Personal	Real	Speical franchises equalized	Personal
Lockport, city.....				\$30,000	\$85,182	\$1,500
Niagara Falls, city..	\$105,850	\$36,400		69,120	168,988	
No. Tonawanda, city				27,945	90,720	
Cambria.....				954	10,269	
Hartland.....					13,794	
Lewiston.....					14,316	
Lockport.....				1,277	18,660	
Newfane.....				280	15,405	
Niagara.....	2,900			1,510	35,577	
Pendleton.....				1,737	5,814	
Porter.....				270	8,606	
Royalton.....	7,000			2,180	36,560	
Somerset.....				1,691	9,613	
Wheatfield.....				2,539	13,835	
Wilson.....				1,100	19,932	
Total.....	\$115,750	\$36,400		\$140,603	\$547,271	\$1,500

ONEIDA

Assessed values of property of

Rome, city.....				\$73,235	\$69,840	
Utica, city.....	\$34,475	\$695,100		164,050	296,450	
Annsville.....	190	60		200	2,160	
Augusta.....					1,827	
Ava.....	100				360	
Boonville.....					10,137	
Bridgewater.....				1,600	2,311	
Camden.....				70	9,540	
Deerfield.....	60,850	8,000		7,730	5,275	
Florence.....					836	
Floyd.....					2,115	
Forestport.....	350			4,000	2,058	
Kirkland.....	4,500			5,800	9,495	
Lee.....	51,020				1,327	
Marcy.....	59,205			1,318	1,957	
Marshall.....	800	915		1,050	4,422	
New Hartford.....	167,400	30,150		6,984	39,350	
Paris.....				1,200	6,387	
Remsen.....	1,103			2,390	5,289	
Sangerfield.....	1,200			2,050	3,300	
Steuben.....				509	1,950	
Trenton.....	57,900			6,060	13,060	
Vernon.....				8,135	32,157	
Verona.....		420		11,240	18,180	
Vienna.....	4,570	3,780		93,880	4,200	
Western.....					2,800	
Westmoreland.....				2,975	16,120	
Whitestown.....	12,380	46,980	\$1,125	13,135	18,348	
Total.....	\$456,043	\$785,405	\$1,125	\$407,611	\$581,251	

NOTE.— For conclusion of this table, see page 179.

— Concluded

incorporated companies — Concluded

CITIES AND TOWNS	MERCANTILE AND MANUFACTURING COMPANIES			OTHER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Lockport, city.....	\$1,485,250		\$11,450	\$223,025		
Niagara Falls, city..	9,613,210	\$250,640	354,000	2,135,830		\$5,500
N. Tonawanda, city..	2,430,910		85,000	419,790		
Cambria.....						
Hartland.....	600					
Lewiston.....	213,157			46,615		
Lockport.....	10,000					
Newfane.....	59,850	12,350		23,500		
Niagara.....	70,450			85,175		
Pendleton.....	1,200					
Porter.....	15,000		3,000	3,500		
Royalton.....	127,415					
Somerset.....	94,000					
Wheatfield.....				1,955		
Wilson.....	115,800	1,870	25,000	10,800		
Total.....	\$14,236,842	\$264,860	\$378,450	\$2,960,190		\$5,500

— Concluded

incorporated companies — Concluded

Rome, city.....	\$1,410,700	\$603,800	\$141,075	\$380,319
Utica, city.....	4,919,348	2,062,250	2,995,010	5,533,430
Annsville.....	1,930			
Augusta.....	47,750	100,000	3,000	
Ava.....				
Boonville.....	14,600		500	
Bridgewater.....	5,300			
Camden.....	85,660	65,000		
Deerfield.....				
Florence.....				
Floyd.....	4,000			
Forestport.....	19,120		9,272	
Kirkland.....	182,900		100	
Lee.....	400			
Marcy.....	24,545			
Marshall.....	25,450		3,600	
New Hartford.....	622,445	270,000	53,700	
Paris.....	116,700	5,000		
Remsen.....	1,500			
Sangerfield.....	11,800		5,000	
Steuben.....				
Trenton.....	22,750		2,350	
Vernon.....	166,300		117,700	
Verona.....	13,600			
Vienna.....	500			
Western.....	4,400			
Westmoreland.....	24,500		1,000	
Whitestown.....	1,030,045	48,000	51,850	
Total.....	\$8,706,241	\$3,154,050	\$3,384,157	\$5,913,749

ONONDAGA

Assessed values of property

CITIES AND TOWNS	Full value of special franchises. Aggregate for cities and towns	STEAM RAILROADS		
		Real	Special franchises equalized	Personal
Syracuse, city.....	\$10,802,700	\$2,783,742	\$1,218,560	
Canillus.....	116,275	448,300	2,890	
Cicero.....	19,650	18,800		
Clay.....	27,850	208,389		
DeWitt.....	604,075	897,200	2,870	
Elbridge.....	38,025	491,500		
Fabius.....	11,225	90,000		
Geddes.....	314,275	313,900		
LaFayette.....	85,800			
Lysander.....	125,450	124,250	15,762	
Manlius.....	242,825	733,000		
Marcellus.....	113,575	35,000	2,340	
Onondaga.....	348,200	25,000		
Otisco.....	17,200			
Pompey.....	11,800	15,000		
Salina.....	139,950	155,002		
Skaneateles.....	115,750	60,000		
Spafford.....	2,000			
Tully.....	57,525	84,880	960	
Van Buren.....	85,350	378,000	16,575	
Total.....	\$13,279,500	\$6,864,963	\$1,259,957	

ONTARIO

Assessed values of property

Canandaigua, city.....	\$316,400	\$219,200	\$52,610
Geneva, city.....	631,600	456,600	69,270
Bristol.....	14,200		
Canadice.....	5,000		
Canandaigua.....	34,100	181,600	
East Bloomfield.....	33,600	81,000	
Farmington.....	46,250	298,900	
Geneva.....	39,300	291,300	
Gorham.....	18,325	102,000	935
Hopewell.....	19,600	156,000	
Manchester.....	89,825	505,700	11,039
Naples.....	35,225	30,500	1,273
Phelps.....	170,275	720,800	9,504
Richmond.....	11,400		
Seneca.....	40,360	208,200	
South Bristol.....	6,625		
Victor.....	81,925	146,800	5,355
West Bloomfield.....	28,700	63,650	
Total.....	\$1,622,650	\$3,762,250	\$141,016

NOTE.— For continuation of this table, see page 181.

COUNTY

of incorporated companies

CITIES AND TOWNS	ELECTRIC RAILROADS			GAS, ELECTRIC LIGHT, HEAT AND POWER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Syracuse, city	\$1,251,555	\$2,788,000		\$2,696,525	\$3,617,100	
Canillus	75,000			41,360	30,090	
Cicero	123,650			6,750	3,744	
Clay				55,800	1,275	
DeWitt	108,625	148,400		9,600	188,300	
Elbridge				13,945	1,750	
Fabius						
Geddes	134,900	48,400		36,000	46,725	
LaFayette						
Lysander	71,600	8,520		36,000	38,411	
Manlius	78,710			7,200		
Marcellus	115,000			2,000	2,600	
Onondaga	114,600					
Oriskany						
Pompey						
Salina	47,597	40,200		8,126	28,475	
Scaneateles		34,100		500		
Spafford						
Tully						
Van Buren	130,550	9,750		27,400	16,120	
Total	\$2,254,787	\$3,077,370		\$2,941,206	\$3,974,590	

COUNTY

of incorporated companies

Canandaigua, city	\$102,228	\$98,000	\$100,000	\$24,400	\$42,210	\$500
Geneva, city		99,400		129,000	154,980	100,500
Bristol				2,580	2,304	
Canadice				1,600		
Canandaigua	61,600	9,000				
East Bloomfield				5,150	11,570	
Farmington	43,050	340		23,700		
Geneva	5,000	11,220		2,800	1,320	
Gorham				5,000	2,125	
Hopewell	98,000	2,600				
Manchester	67,000			26,100	17,762	
Naples				1,550	8,710	
Phelps				43,000	43,380	
Richmond				11,100		
Seneca	65,700				5,850	
South Bristol						
Vestal	103,430	1,700		2,500	20,400	
West Bloomfield				8,000	11,470	
Total	\$546,008	\$222,260	\$100,000	\$286,480	\$322,081	\$101,000

NOTE.— For continuation of this table, see page 182.

ONONDAGA

Assessed values of property of

CITIES AND TOWNS	WATER SUPPLY COMPANIES			TELEPHONE AND TELEGRAPH COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Syracuse, city.....	\$5,000	\$70,040	\$35,000	\$808,650	\$999,430	
Camillus.....	400,000	40,630		12,900	22,865	
Cicero.....				6,500	11,583	
Clay.....				22,988	19,387	
DeWitt.....	48,000	43,190		23,660	40,192	
Elbridge.....	2,400	5,250		16,256	7,437	
Fabius.....				2,300	8,400	
Geddes.....	46,500	3,200	10,000	3,050	14,612	
LaFayette.....	15,600	35,000		3,100	25,060	
Lysander.....				18,375	26,876	
Manlius.....	101,800			27,400	13,809	
Marcellus.....	44,900			2,600	20,393	\$700
Onondaga.....	14,500			12,330		
Otisco.....	24,000	10,875			2,025	
Pompey.....				200	4,095	
Salina.....	5,878	2,278		15,131	770	
Skaneateles.....	1,000	4,960		5,000	32,705	
Spafford.....	5,000				1,299	
Tully.....	48,500	14,720		1,900	21,136	
Van Buren.....				10,356	12,642	
Total.....	\$763,078	\$230,143	\$45,000	\$992,696	\$1,284,216	\$700

ONTARIO

Assessed values of property of

Canandaigua, city...				\$10,175	\$28,630	
Geneva, city.....				17,300	127,470	\$5,000
Bristol.....				210	7,920	
Canadice.....					3,049	
Canandaigua.....	\$20,000			2,680	16,575	
East Bloomfield.....				570	18,334	
Farmington.....	4,640			1,390	38,972	
Geneva.....				1,000	13,398	
Gorham.....				2,050	12,516	
Hopewell.....				1,000	10,139	
Manchester.....				7,050	43,097	
Naples.....				750	13,617	
Phelps.....	10,050			11,360	69,282	
Richmond.....	124,710				7,410	
Seneca.....				2,200	20,345	
South Bristol.....					4,305	
Victor.....				8,880	42,181	
West Bloomfield.....	78,680			1,100	9,768	
Total.....	\$238,080			\$67,715	\$487,008	\$5,000

NOTE.— For conclusion of this table, see page 183.

— Concluded

incorporated companies — Concluded

CITIES AND TOWNS	MERCANTILE AND MANUFACTURING COMPANIES			OTHER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Syracuse, city.....	\$10,510,455		\$2,959,080	\$6,292,945		\$294,716
Camillus.....	77,900			37,160		
Cicero.....	2,800			34,955		
Clay.....	8,500			12,350		
DeWitt.....	351,450			73,700		
Elbridge.....	44,690	\$1,000				
Falcons.....	81,250		33,500	10,700		14,500
Geddes.....	4,571,375	43,100	600,000	35,450	\$1,100	
LaFayette.....	14,700					
Lyander.....	240,250		1,000	42,500		
Manlius.....	53,900		12,600	11,000		
Marcellus.....	74,500		1,000	5,500		5,000
Montaga.....	401,700			1,200		
Orisco.....	993					
Pompey.....	5,150					
Salina.....	253,870			6,000		
Skaneateles.....	116,700			8,000		
Spafford.....	1,600			3,400		
Tully.....	360,950		2,000	1,500		
Van Buren.....	97,700			1,500		
Total.....	\$17,220,433	\$44,100	\$3,609,180	\$6,577,860	\$1,100	\$314,216

— Concluded

incorporated companies — Concluded

Canandaigua, city..	\$216,000	\$7,200	\$111,250	\$5,000
Geneva, city.....	774,375	728,000	139,350	50,500
Bristol.....				
Canadice.....				
Canandaigua.....				
East Bloomfield.....			4,800	
Farmington.....				
Geneva.....				
Gorham.....	16,750			
Hopewell.....				
Manchester.....	108,000		264,700	2,656
Naples.....	800	250	1,000	
Phelps.....	68,400		62,250	432
Richmond.....			3,000	
Seneca.....	24,650		20,300	
South Bristol.....			550	
Warrior.....	297,250	10,000	44,700	2,500
West Bloomfield.....				
Total.....	\$1,506,225	\$745,450	\$651,900	\$61,088

ORANGE

Assessed values of property

CITIES AND TOWNS	Full value of special franchises. Aggregate for cities and towns	STEAM RAILROADS		
		Real	Special franchises equalized	Personal
Middletown, city.....	\$417,050	\$526,200	\$27,315	
Newburg, city.....	773,500	988,721	520,715	
Port Jervis, city.....	336,900	316,700	8,525	
Blooming Grove.....	29,475	132,000	1,708	
Chester.....	53,775	145,800	6,490	
Cornwall.....	71,100	551,870	5,400	
Crawford.....	2,775	40,000		
Deer Park.....	30,025	424,100	798	
Goshen.....	97,025	157,700	6,923	
Greenville.....	5,600			
Hamptonburg.....	9,000	231,270		
Highlands.....	32,250	115,000		
Minisink.....	6,850	50,000	1,188	
Monroe.....	74,175	184,220	8,312	
Montgomery.....	160,250	553,210	4,515	
Mount Hope.....	3,300	608,500		
Newburg.....	149,850	93,000		
New Windsor.....	41,700	249,500		
Tuxedo.....	21,000	206,250		
Wallkill.....	22,100	564,300	2,400	
Warwick.....	75,500	122,000	2,970	
Wawayanda.....	12,450	73,000		
Woodbury.....	83,800	272,915	6,105	
Total.....	\$2,509,450	\$6,606,256	\$135,394	

ORLEANS

Assessed values of property

Albion.....	\$175,275	\$300,000	\$10,540	
Barre.....	17,000			
Carlton.....	44,600	160,000		
Clarendon.....	14,950	20,000		
Gaines.....	25,600			
Kendall.....	18,200	94,050		
Murray.....	82,850	221,200	5,850	
Ridgeway.....	222,625	200,000	30,800	
Shelby.....	62,950	95,000	1,350	
Yates.....	38,325	181,000	770	
Total.....	\$702,375	\$1,271,250	\$49,310	

NOTE.-- For continuation of this table, see page 185.

COUNTY
of incorporated companies

CITIES AND TOWNS	ELECTRIC RAILROADS			GAS, ELECTRIC LIGHT, HEAT AND POWER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Middletown, city				\$51,250	\$118,890	\$21,650
Newburg, city	\$44,735	\$82,500		150,670	214,500	
Port Jervis, city	1,575	8,750		47,850	22,500	
Whoming Grove	21,000			3,000	7,442	
Chester				6,900	16,933	
Cornwall				18,918	24,600	
Crawford						
Deer Park				75,125	874	
Doelen				7,700	16,168	
Greenville				1,845	5,400	
Hamptonburg	37,175					
Richards				4,050	4,047	
Union						
Warren				13,100	20,020	
Westmore	1,200	27,950		17,131	20,489	
West Hope					510	
Newburg	28,000	43,520		10,280	16,640	
New Windsor				2,500	7,200	
Trenton				15,000		
Walkill				500	240	
Warwick				900	20,900	
Wassayanda						
Woodbury				630	18,700	
Total	\$133,685	\$162,720		\$427,349	\$536,053	\$21,650

COUNTY
of incorporated companies

Albany	\$96,850	\$21,590		\$29,150	\$67,150	
Barre				44,000		
Carlton				14,000	7,144	
Carndon				30,700	1,275	
Chambers					2,325	
Kendall						
Murray	57,600	4,050		550	9,075	
Ridgeway	68,100	26,080		4,500	6,400	
Roby	24,000			36,100		
Town						
Total	\$246,550	\$51,720		\$159,000	\$93,369	

NOTE — For continuation of this table, see page 186.

ORANGE

Assessed values of property of

CITIES AND TOWNS	WATER SUPPLY COMPANIES			TELEPHONE AND TELEGRAPH COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Middletown, city.....				\$16,350	\$41,467	\$1,025
Newburg, city.....				21,670	7,568	
Port Jervis, city.....	\$11,300	\$31,250		13,990	20,675	
Blooming Grove.....				12,300	8,829	
Chester.....				8,570	8,303	
Cornwall.....				42,574	12,660	
Crawford.....				6,385		
Deer Park.....				12,720	3,971	
Goshen.....				9,550	16,908	
Greenville.....						
Hamptonburg.....				1,845	5,400	
Highlands.....	15,000	10,260		10,100	4,075	
Minisink.....	400	1,620		1,775	891	
Monroe.....				3,500	4,213	
Montgomery.....				4,248	15,952	
Mount Hope.....				7,000	1,173	
Newburg.....				15,153	35,744	
New Windsor.....				5,906	11,564	
Tuxedo.....	875	4,320		26,875	5,232	
Wallkill.....				4,915	6,200	
Warwick.....				2,300	13,750	1,000
Wawayanda.....				1,838	5,727	
Woodbury.....	25,000	9,900		11,576	11,247	
Total.....	\$52,575	\$47,350		\$241,140	\$309,661	\$2,025

ORLEANS

Assessed values of property of

Albion.....				\$6,300	\$49,703	
Barre.....				1,000	13,090	
Carlton.....				3,000	26,752	
Clarendon.....	\$22,950	\$1,700		490	9,732	
Gaines.....					16,725	
Kendall.....				2,430	15,470	
Murray.....		13,125		1,610	30,037	
Ridgway.....	2,600			133,431	114,820	
Shelby.....	25,000			1,020	24,937	
Yates.....				4,887	28,740	
Total.....	\$50,550	\$14,825		\$154,168	\$330,006	

NOTE.— For conclusion of this table, see page 187.

— Concluded

incorporated companies — Concluded

CITIES AND TOWNS	MERCANTILE AND MANUFACTURING COMPANIES			OTHER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Middletown, city...	\$194,925		\$132,050	\$60,275		\$22,750
Newburg, city.....	1,028,391		188,500	956,267		55,000
Port Jervis, city....	83,710		1,200	23,200		
Blooming Grove....	28,500		35,000	6,900		
Chester.....	19,100					
Cornwall.....	143,075		10,000	120,200		
Crawford.....	24,900					
Dear Park.....	2,500	\$2,280		58,525	\$3,420	
Goshen.....	2,500	3,500		38,800	1,720	
Greenville.....				269,320	3,079	350
Hamptonburg.....	1,500			27,950		
Highlands.....						
Minisink.....	21,450			67,100		
Monroe.....	24,700			25,000		33
Montgomery.....	137,100			26,700		
Mount Hope.....	20,600			3,000		
Newburg.....	277,600			24,300		
New Windsor.....	141,400			19,650		
Tuxedo.....	25,500		5,000	313,000		22,000
Walkill.....				47,000		
Warwick.....	4,500	3,850				
Wawayanda.....	21,550			13,000		
Woodbury.....					127	
Total.....	\$2,203,501	\$9,630	\$371,750	\$2,100,187	\$8,346	\$100,133

— Concluded

incorporated companies — Concluded

Albion.....	\$246,000			\$157,700		
Barre.....	5,000					
Carlton.....	6,000			49,700		
Clarendon.....	8,700					
Gaines.....				27,000		
Rendall.....	5,500			125,080		
Murray.....	82,350					
Ridgeway.....	221,100			29,700		
Shelby.....	25,500			92,030	\$20,925	
Tates.....	5,500			71,200		
Total.....	\$605,650			\$552,410	\$20,925	

OSWEGO

Assessed values of property

CITIES AND TOWNS	Full value of special franchises. Aggregate for cities and towns	STEAM RAILROADS		
		Real	Special franchises equalized	Personal
Fulton, city.....	\$241,000	\$24,850	\$48,090	\$113,950
Oswego, city.....	951,650	1,015,022	367,725	
Albion.....	10,575	89,900	2,925	
Amboy.....	1,100	6,000		
Boylston.....	1,400			
Constantia.....	20,300	115,990	3,538	
Granby.....	26,550	100,000		
Hannibal.....	20,975	58,220	3,185	
Hastings.....	30,825	176,305	1,040	
Mexico.....	43,325	103,803	1,836	
Minetto.....	13,700	63,825		
New Haven.....	10,150	58,200		
Orwell.....	2,100			
Oswego.....	23,600			
Palermo.....	10,250			
Parish.....	6,095	32,234		
Redfield.....	2,200			
Richland.....	56,500	246,334	2,160	
Sandy Creek.....	23,725	94,400	1,450	
Schroeppel.....	93,900	71,700	4,875	
Scriba.....	23,650	79,700		
Volney.....	11,725	123,142		
West Monroe.....	1,800	41,400		
Williamstown.....	3,725	87,810		
Total.....	\$1,630,820	\$2,748,235	\$436,824	\$113,950

OTSEGO

Assessed values of property

Oneonta, city.....	\$279,200	\$334,000	\$3,445	
Burlington.....	3,350			
Butternuts.....	5,425			
Cherry Valley.....	12,350	45,430	840	
Decatur.....	750			
Edmeston.....	14,050	36,000		
Exeter.....	1,325			
Hartwick.....	12,650	20,000		
Laurens.....	18,350			
Maryland.....	24,550	200,000	2,262	
Middlefield.....	10,400	12,000		
Milford.....	12,625	139,150	770	
Morris.....	6,350			
New Lisbon.....	3,275			
Oneonta.....	22,400	123,500		
Otego.....	16,200	186,000	912	
Otsego.....	117,750	46,000	3,132	
Pittsfield.....	3,050	32,300		
Plainfield.....	3,000	14,000		
Richfield.....	25,075	50,000		
Roseboom.....	2,300			
Springfield.....	5,800			
Unadilla.....	34,250	141,750	8,946	
Westford.....	2,500			
Worcester.....	31,550	178,000		
Total.....	\$668,525	\$1,558,130	\$20,307	

NOTE.— For continuation of this table, see page 189.

COUNTY

of incorporated companies

CITIES AND TOWNS	ELECTRIC RAILROADS			GAS, ELECTRIC LIGHT, HEAT AND POWER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Fulton, city.....	\$2,000	\$26,250	\$16,470	\$2,300	\$53,900	\$108,875
Oswego, city.....	24,150	54,000		177,000	192,750	51,760
Albion.....				30,450	812	
Amboy.....						
Boylston.....						
Constantia.....						
Granby.....	25,000				990	
Hannibal.....					260	
Hastings.....				48,000	6,175	
Mexico.....					5,100	
Minetto.....	40,000	1,900			1,500	
New Haven.....						
Orwell.....				850,500	340	
Oswego.....		3,720			4,440	
Palermo.....					4,550	
Parish.....				26,760	390	
Redfield.....				66,180		
Richland.....				10,035	6,480	
Sandy Creek.....				1,700	2,320	
Schroepfel.....	24,225	13,000		1,000	21,060	
Scriba.....		4,930				
Volney.....	35,250			7,000	1,736	
West Monroe.....						
Williamstown.....						
Total.....	\$150,625	\$103,780	\$16,470	\$1,220,925	\$302,803	\$160,635

COUNTY

of incorporated companies

Acosta, city.....	\$3,500	\$20,800		\$32,900	\$58,175	
Burlington.....					154	
Butternuts.....						
Cherry Valley.....				650	2,590	\$200
Decatur.....				1,850		
Edineston.....					1,480	
Exeter.....		12,500				
Hartwick.....	56,000	1,868		23,500	2,280	
Laurens.....	26,700	8,820				
Maryland.....				2,000	2,184	
Middlefield.....					760	
Milford.....	176,000				2,100	
Morris.....					315	
New Lisbon.....						
Acosta.....	16,000	4,500		700		
Pago.....				350	1,881	
Pago.....	48,400	13,920		4,000	7,656	
Pittsfield.....						
Plainfield.....					504	
Richfield.....	7,500	3,010		2,000	4,900	
Roseboom.....						
Springfield.....						
Unadilla.....				24,400	6,390	
Westford.....						
Worcester.....				6,100	5,840	
Total.....	\$334,100	\$64,918		\$98,450	\$97,209	\$200

NOTE.—For continuation of this table, see page 190.

OSWEGO

Assessed values of property of

CITIES AND TOWNS	WATER SUPPLY COMPANIES			TELEPHONE AND TELEGRAPH COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Fulton, city.....				\$1,000	\$40,460	\$14,870
Oswego, city.....		\$224		\$22,500	99,036	
Albion.....					3,136	600
Amboy.....				50	715	
Boylston.....					720	
Constantia.....	\$500	4,640		675	3,538	
Granby.....		3,300			12,639	
Hannibal.....		6,546				
Hastings.....					12,820	
Mexico.....				2,673	22,525	
Minetto.....				700	3,450	
New Haven.....					8,919	
Orwell.....				1,600	1,088	
Oswego.....					6,000	
Palermo.....					2,625	
Parish.....				220	4,363	
Redfield.....					1,122	
Richland.....				4,300	25,260	
Sandy Creek.....				1,980	9,990	
Schroeppe.....					7,800	
Scriba.....				225	8,787	
Volney.....	10,800				4,830	
West Monroe.....					990	
Williamstown.....				1,020	1,836	
Total.....	\$11,300	\$14,710		\$36,943	\$282,649	\$15,470

OTSEGO

Assessed values of property of

Oneonta, city.....	\$34,000	\$65,000	\$2,000	\$10,400	\$34,060	\$3,000
Burlington.....					2,345	
Butternuts.....	1,200			520	4,021	
Cherry Valley.....	6,000				5,215	
Decatur.....					517	
Edmeston.....	6,000	5,180			3,736	
Exeter.....					954	
Hartwick.....	3,200	1,900		1,250	4,066	
Laurens.....					2,739	
Maryland.....	7,350	4,758	400	2,400	9,945	100
Middlefield.....		2,280			4,864	
Milford.....				4,100	5,967	
Morris.....	450	1,071			2,612	
New Lisbon.....				700	2,358	
Oneonta.....	49,700	1,620		3,300	7,260	
Otego.....				3,150	6,441	
Otsego.....	11,000	26,100		550	17,487	
Pittsfield.....					1,708	
Plainfield.....				300	1,656	
Richfield.....				2,500	9,642	
Roseboom.....					1,724	
Springfield.....					4,060	
Unadilla.....	1,000	2,769		4,200	6,212	
Westford.....					1,825	
Worcester.....	4,600	11,680		3,050	5,511	
Total.....	\$124,700	\$122,358	\$2,400	\$36,420	\$146,925	\$3,100

NOTE.— For conclusion of this table, see page 191.

— Concluded

incorporated companies — Concluded

CITIES AND TOWNS	MERCANTILE AND MANUFACTURING COMPANIES			OTHER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Fulton, city.....	\$185,150		\$1,852,850			\$400
Owego, city.....	1,313,650		530,059	\$428,150		19,960
Albion.....				13,600		
Amboy.....						
Boylston.....						
Constantia.....	10,180		11,125			
Granby.....	6,900		1,450		\$594	
Hannibal.....	4,900				3,380	
Hastings.....						
Mexico.....						
Minetto.....	175,000					
New Haven.....						
Orwell.....						
Owego.....						
Palermo.....						
Parish.....	5,000		25,540			
Redfield.....						
Richland.....				400		
Sandy Creek.....	28,350			1,100		
Schroepfel.....				13,650	14,300	
Scriba.....	250		1,000			
Valley.....	5,400		470	250		
West Monroe.....	1,400		875			
Williamstown.....						
Total.....	\$1,736,180		\$2,423,369	\$457,150	\$18,274	\$20,360

— Concluded

incorporated companies — Concluded

Acosta, city.....	\$119,175	\$20,500	\$81,475	\$4,000
Burlington.....	3,300		1,100	
Batavians.....	10,000			
Cherry Valley.....	8,450			
Decatur.....				
Edinboro.....	36,950	5,000		
Euter.....	12,500			
Hartwick.....				
Lacrosse.....	150			
Maryland.....	19,350	6,900		
Middlefield.....				
Milford.....				
Morris.....				
New Lisbon.....				
Oriskany.....	1,800		11,000	
Owego.....	14,600			
Oriskany.....	71,600	20,000	6,000	
Oriskany.....	91,500			
Oriskany.....	8,500	2,000		
Oriskany.....	29,500			
Roseboom.....	1,000			
Springfield.....	5,800			
Oriskany.....	20,500	3,000		
Westford.....				
Worcester.....	10,950			
Total.....	\$465,625	\$57,400	\$99,575	\$4,000

PUTNAM

Assessed values of property

TOWNS	Full value of special franchises. Aggregate for cities and towns	STEAM RAILROADS		
		Real	Special franchises equalized	Personal
Carmel.....	\$54,575	\$140,500	.....	.....
Kent.....	31,900	.....	.....	.....
Patterson.....	13,550	244,025	.....	.....
Philipstown.....	74,725	372,500	\$2,050	.....
Putnam Valley.....	7,200	.....	.....	.....
Southeast.....	65,350	500,000	16,940	.....
Total.....	\$247,300	\$1,257,025	\$18,990	.....

RENSSELAER

Assessed values of property

Rensselaer, city.....	\$1,029,300	\$1,096,515	\$374,025	.....
Troy, city.....	4,814,700	1,648,100	572,694	.....
Berlin.....	9,700	56,470	.....	.....
Brunswick.....	67,200	.....	.....	.....
East Greenbush.....	44,400	360,000	.....	.....
Grafton.....	17,300	.....	.....	.....
Hoosick.....	168,575	604,137	7,906	.....
Nassau.....	16,400	2,000	.....	.....
North Greenbush.....	30,500	61,000	.....	.....
Petersburg.....	17,350	167,475	.....	.....
Pittstown.....	24,000	340,130	3,300	.....
Poestenkill.....	4,400	.....	.....	.....
Sandlake.....	13,075	6,600	.....	.....
Schaghticoke.....	42,250	564,717	4,970	.....
Schodack.....	84,450	1,045,446	3,325	.....
Stephentown.....	14,325	57,913	.....	.....
Total.....	\$6,397,925	\$6,010,503	\$966,220	.....

ROCKLAND

Assessed values of property

Clarkstown.....	\$210,125	\$8,750	.....	\$330,550
Haverstraw.....	163,250	153,500	\$16,315	.....
Orangetown.....	499,125	452,475	5,200	.....
Ramapo.....	272,200	629,700	8,890	.....
Stony Point.....	48,400	161,200	.....	.....
Total.....	\$1,193,100	\$1,405,625	\$30,405	\$330,550

NOTE.— For continuation of this table, see page 193.

COUNTY

of incorporated companies

TOWNS	ELECTRIC RAILROADS			GAS, ELECTRIC LIGHT, HEAT AND POWER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Carmel				\$700	\$4,158	
Kent						
Patterson						
Philipstown	\$3,700		\$250		2,000	
Putnam Valley						
Southeast				37,100	10,570	
Total	\$3,700		\$250	\$37,800	\$16,728	

COUNTY

of incorporated companies

Parsippany, city...	\$178,000	\$292,250				
Troy, city	283,500	1,674,000		\$587,800	\$1,581,186	
Berlin				4,770	2,128	
Brunswick	400	670				
East Greenbush	90,000	1,320				
Grafton				1,500		
Hornick	13,656			32,013	81,070	
Nassau	59,580	1,575				
North Greenbush				1,105		
Petersburg					1,650	
Pittstown				55,150	3,768	
Powstenkill	3,000	2,346				
Sandlake				672	2,013	
Saghticoke				770,355	4,130	
Sodack	150,000	1,040		5,740		
Uniontown						
Total	\$778,136	\$1,973,201		\$1,459,105	\$1,675,945	

COUNTY

of incorporated companies

Clarkstown				\$12,000	\$25,900	
Haverstraw				28,100	27,495	
Orangeburg				139,000	94,835	
Ramapo		\$7,000		140,724	31,430	
Rocky Point					2,800	
Total		\$7,000		\$319,824	\$182,460	

NOTE.—For continuation of this table, see page 194.

PUTNAM

Assessed values of property of

TOWNS	WATER SUPPLY COMPANIES			TELEPHONE AND TELEGRAPH COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Carmel.....				\$16,705	\$37,867	
Kent.....				3,375	12,441	
Patterson.....				6,388	9,620	
Philipstown.....				14,993	33,312	\$300
Putnam Valley.....				2,430	3,456	
Southeast.....				23,465	18,235	
Total.....				\$67,356	\$114,931	\$300

RENSSELAER

Assessed values of property of

Rensselaer, city.....	\$55,400	\$56,250		\$13,400	\$50,200	
Troy, city.....				37,300	427,149	
Berlin.....	1,600	1,405		805	1,904	
Brunswick.....				5,200	44,354	
East Greenbush.....					25,320	
Grafton.....				3,300	13,321	
Hoosick.....				21,000	23,969	
Nassau.....				800	8,523	
North Greenbush.....				4,275	22,036	
Petersburg.....				4,715	11,362	
Pittstown.....				400	11,887	
Poestenkill.....				3,000	690	
Sandlake.....	6,500			1,936	5,962	
Schaghticoke.....				5,180	20,475	
Schodack.....				15,220	28,530	
Stephentown.....				600	4,567	
Total.....	\$63,500	\$57,655		\$117,581	\$700,249	

ROCKLAND

Assessed values of property of

Clarkstown.....	\$500	\$41,300	\$37,000	\$11,000	\$79,867	
Haverstraw.....	8,450	33,150		8,700	29,152	
Orangetown.....	800	125,515		37,500	98,923	
Ramapo.....	90,250	37,870		14,000	105,350	
Stony Point.....	2,500	8,750		14,400	12,650	
Total.....	\$102,500	\$246,585	\$37,000	\$85,600	\$325,942	

NOTE.— For conclusion of this table, see page 195.

— Concluded

incorporated companies — Concluded

TOWNS	MERCANTILE AND MANUFACTURING COMPANIES			OTHER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Carmel.....	\$115,000		\$1,000	\$34,650		
Kent.....	7,600					
Patterson.....	59,350			5,500		
Philpstown.....	76,800		235,250	36,400		56,250
Putnam Valley.....	10,800			1,650		
Southeast.....	89,700			159,700		
Total.....	\$359,250		\$236,250	\$237,900		\$56,250

— Concluded

incorporated companies — Concluded

Rensselaer, city.....	\$448,100			\$36,700		
Troy, city.....	3,591,885		\$851,000	1,182,380	\$222,642	\$10,000
Berlin.....	900			1,450		
Brunswick.....	1,500					
East Greenbush.....						
Grafton.....						
Hoosick.....	933,550			15,000		
Nassau.....	17,000					
North Greenbush.....	14,800					
Petersburg.....	1,830					
Pittstown.....	41,470					
Poestenkill.....						
Sandlake.....						
Schaghticoke.....	4,800					
Schoharie.....	193,600	\$4,000		49,242		
Stephentown.....						
Total.....	\$5,249,435	\$4,000	\$851,000	\$1,284,772	\$222,642	\$10,000

— Concluded

incorporated companies — Concluded

Clarkstown.....	\$1,169,200		\$84,500	\$142,600		\$34,650
Haverstraw.....	75,700					
Orangetown.....	257,450			58,700		
Ramapo.....	457,328		245,272	187,450		3,000
Sony Point.....						
Total.....	\$1,959,678		\$309,772	\$388,750		\$37,650

SAINT LAWRENCE

Assessed values of property

CITIES AND TOWNS	Full value of special franchises. Aggregate for cities and towns	STEAM RAILROADS		
		Real	Special franchises equalized	Personal
Ogdensburg, city.....	\$391,600	\$402,180	\$21,000	
Brasher.....	8,550	108,481		
Canton.....	100,700	157,350	20,576	
Clare.....				
Clifton.....	1,900	47,250		
Colton.....	6,200	22,000		
DeKalb.....	36,750	198,955		
DePeyster.....	2,500			
Edwards.....	6,350	49,600		
Fine.....	3,575	99,175		
Fowler.....	6,200	75,200	630	
Gouverneur.....	73,300	136,100	6,720	
Hammond.....	23,325	104,000	600	
Hermon.....	12,500	5,000		
Hopkinton.....	6,900			
Lawrence.....	15,600	66,500		
Lisbon.....	29,000	103,580		
Louisville.....	6,600	9,000		
Macomb.....	7,100			
Madrid.....	14,375	55,000		
Massena.....	111,875	160,000	2,051	
Morristown.....	28,850	124,000	2,760	
Norfolk.....	16,900	212,975		
Oswegatchie.....	43,475	175,040	3,975	
Parishville.....	5,900			
Piercefield.....	1,000	91,000		
Pierrepont.....	4,700			
Pitcairn.....	1,200	61,864		
Potsdam.....	139,700	210,900	4,830	
Rossie.....	9,250	23,100		
Russell.....	4,100			
Stockholm.....	19,900	89,660		
Waddington.....	8,950	51,135		
Total.....	\$1,148,825	\$2,839,045	\$63,142	

SARATOGA

Assessed values of property

Mechanicville, city.....	\$206,200	\$135,000	\$10,755	
Saratoga Springs, city.....	472,450	580,575	69,885	
Ballston.....	28,400	174,750		
Charlton.....	14,900	46,500		
Clifton Park.....	112,850	275,460		
Corinth.....	15,400	60,000	615	
Day.....	525			
Edinburg.....	275			
Galway.....	6,100			
Greenfield.....	16,600	95,606		
Hadley.....	1,475	89,700		
Half Moon.....	92,700	986,151		
Malta.....	32,600	92,000		
Milton.....	147,125	86,000	20,930	
Moreau.....	124,100	127,850	1,750	
Northumberland.....	8,950	93,100		
Providence.....	650			
Saratoga.....	79,600	80,300	8,450	
Stillwater.....	91,450	228,000		
Waterford.....	348,525	104,300	24,220	
Wilton.....	22,425	166,611		
Total.....	\$1,818,300	\$3,421,903	\$136,605	

NOTE.— For continuation of this table, see page 197.

COUNTY

of incorporated companies

CITIES AND TOWNS	ELECTRIC RAILROADS			GAS, ELECTRIC LIGHT, HEAT AND POWER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Agdensburg, city..	\$7,960	\$21,000		\$47,000	\$197,740	
Brasher				4,400	1,750	
Canton				6,050	34,667	
Clare						
Clifton						
Colton				138,250	1,452	
DeKalb					13,305	
DePeyster						
Edwards				200	1,020	
Fine						
Fowler				19,500	756	
Gouverneur				1,550	18,660	
Hammond				1,000		
Hermion					2,520	
Hopkinton				100	1,470	
Lawrence				3,500	3,290	
Lisbon				3,600	8,184	
Louisville						
Maromb						
Madrid				3,400	1,896	
Maceda				588,180	31,350	
Morristown					2,940	
Norfolk				10,000	5,120	
Owego					75	
Owego		600				
Parishville				2,600		
Piercesfield						
Pierrepont				166,900	320	
Pittsirn				3,736		
Potadam				20,200	57,470	\$300
Rossie					900	
Russell						
Stockholm						
Waddington				30,300	2,010	
Total	\$7,960	\$21,600		\$1,043,866	\$386,895	\$300

COUNTY

of incorporated companies

Mechanicville, city	\$5,000	\$29,250		\$8,000	\$30,510	
Saratoga Spgs., city	58,000	48,815		45,560	105,300	
Ballston	188,134			62,809	7,566	
Carlton						
Clifton Park	62,020			50,502	21,280	
Cozith				2,870		\$2,000
Day						
Edinburg						
Galway						
Greenfield	3,275	1,200		2,882	1,600	
Hadley				32,075		
Half Moon	33,000	6,000		145,300	300	
Malta	33,500					
Wilton	74,000	50,180		21,700	7,800	
Moreau	32,588	18,250		475,800	16,300	
Northumberland	1,500			400	660	
Providence						
Saratoga	42,800	14,690		1,180	11,765	
Sulwater	68,162	35,910		950	4,968	
Waterford	15,675	104,930		6,877	66,220	
Wilton	41,497			18,800		
Total	\$659,151	\$309,225		\$875,705	\$274,269	\$2,000

NOTE.—For continuation of this table, see page 198.

SAINT LAWRENCE

Assessed values of property of

CITIES AND TOWNS	WATER SUPPLY COMPANIES			TELEPHONE AND TELEGRAPH COMPANIES		
	Real	Special franchises equalized	Personal	Real	Speical franchises equalized	Personal
Ogdensburg, city.....				\$14,300	\$30,380	\$600
Brasher.....					4,235	
Canton.....				10,100	26,325	
Clare.....						
Clifton.....				1,800	1,368	
Colton.....				150	2,640	
DeKalb.....				11,663	6,902	
DePeyster.....					1,750	
Edwards.....					3,298	
Fine.....				210	1,787	
Fowler.....				2,700	2,520	
Gouverneur.....				22,450	18,600	
Hammond.....				1,500	11,062	
Hermon.....					3,780	
Hopkinton.....					3,360	
Lawrence.....					7,630	
Lisbon.....					9,796	
Louisville.....					3,894	
Macomb.....					4,615	
Madrid.....				600	8,595	
Massena.....		\$26,730		2,070	13,381	
Morristown.....				2,890	11,610	
Norfolk.....				200	5,000	
Oswegatchie.....				3,500	21,281	
Parishville.....		528			3,036	
Piercefield.....				2,490	740	
Pierrepont.....					3,440	
Pitcairn.....				70	500	
Potsdam.....				10,000	35,420	
Rossie.....				200	3,725	
Russell.....					2,688	
Stockholm.....					15,727	
Waddington.....					3,986	
Total.....		\$27,258		\$86,893	\$273,071	\$600

SARATOGA

Assessed values of property of

Mechanicville, city.....					\$22,275	
Saratoga Spgs., city.....				\$7,000	73,092	
Ballston.....				1,320	14,586	
Charlton.....					10,728	
Clifton Park.....				2,600	57,645	
Corinth.....				700	2,091	
Day.....					235	
Edinburg.....				100	110	
Galway.....					3,905	
Greenfield.....				1,400	3,720	
Hadley.....	\$500	\$270		300	172	
Half Moon.....				11,900		
Malta.....				8,550	26,406	\$1,550
Milton.....				7,536	16,721	
Moreau.....				2,200	25,750	
Northumberland.....				135	5,710	
Providence.....					325	
Saratoga.....				22,295	16,834	
Stillwater.....				6,090	1,215	
Waterford.....				8,550	45,097	
Wilton.....				15,890	13,465	
Total.....	\$500	\$270		\$96,566	\$340,082	\$1,550

NOTE.— For conclusion of this table, see page 199.

— Concluded

incorporated companies — Concluded

CITIES AND TOWNS	MERCANTILE AND MANUFACTURING COMPANIES			OTHER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Opdensburg, city...	\$289,820		\$435,100	\$441,510		\$6,600
Brasher.....	1,200					
Canton.....	496,000		3,000	20,500		
Clare.....	236,830					
Clifton.....	351,970			83,590		
Colton.....	530,830			10,960		
DeKalb.....	112,645			10,000		
DePuyater.....						
Edwards.....	64,990			213,470		
Fine.....	133,800			41,630		
Fowler.....	223,800			85,600		
Gouverneur.....	220,400		1,000	15,850		2,000
Hammond.....	200			6,400		
Hermont.....	20,000	\$600		2,300		
Hopkinton.....	177,820			50,800		
Lawrence.....	3,400			3,000		
Libon.....						
Louisville.....	1,000			300		
Macomb.....						
Madrid.....	5,400			6,850		
Mamona.....	1,122,250	330	1,000	278,560		1,000
Morristown.....	35,550		5,000			
Norfolk.....	649,630	640		1,400		
Owegoatchie.....	45,250	6,675		16,400		
Parishville.....	86,400	330				
Piercefield.....	262,144			89,810		
Pierrepoint.....	23,440					
Piscataway.....	4,000	100		1,050		
Potdam.....	509,000		11,500	18,000		
Rosie.....	15,000					
Russell.....						
Stockholm.....	20,175					
Waddington.....	8,700			350		
Total.....	\$5,601,144	\$8,675	\$456,600	\$1,398,330		\$9,600

— Concluded

incorporated companies — Concluded

Mechanicville, city.	\$78,050		\$40,300	\$31,050		
Saratoga Spgs., city	301,680		3,600	604,555		
Ballston.....						
Charlton.....						
Clifton Park.....	300			3,000		
Corinth.....	803,235					
Day.....						
Edinburg.....						
Galway.....						
Greenfield.....						
Hadley.....	84,175					
Half Moon.....	31,600					
Malta.....						
Milton.....	231,900			25,250		
Moreau.....	870,500			106,500		
Northumberland.....	98,500					
Providence.....						
Saratoga.....	206,615					
Stillwater.....	592,450	\$3,510				
Waterford.....	227,285		15,500			
Wilton.....	8,000			51,144		
Total.....	\$3,534,290	\$3,510	\$59,400	\$821,499		

SCHENECTADY

Assessed values of property

CITY AND TOWNS	Full value of special franchises. Aggregate for cities and towns	STEAM RAILROADS		
		Real	Special franchises equalized	Personal
Schenectady, city.....	\$3,689,400	\$2,322,430	\$355,464	
Duanesburg.....	20,450	514,478		
Glenville.....	344,475	1,244,970	13,266	
Niskayuna.....	283,400	165,000		
Princetown.....	6,000	298,762		
Rotterdam.....	160,500	1,029,966		
Total.....	\$4,504,225	\$5,575,606	\$368,730	

SCHOHARIE

Assessed values of property

Blenheim.....	\$1,450			
Broome.....	1,725			
Carlisle.....	5,500			
Cobleskill.....	41,500	\$338,840	\$2,500	
Conesville.....	2,050			
Esperance.....	6,325	166,313		
Fulton.....	3,500			
Gilboa.....	9,875	32,600		
Jefferson.....	7,950	2,000		
Middleburg.....	20,600	17,700		
Richmondville.....	20,550	262,040	3,744	
Schoharie.....	20,400	113,060	825	
Seward.....	5,850	66,055		
Sharon.....	25,425	66,470	825	
Summit.....	4,500			
Wright.....	5,550			
Total.....	\$182,750	\$1,065,078	\$7,894	

SCHUYLER

Assessed values of property

Catharine.....	\$26,050	\$112,850	\$10,336	
Cayuta.....	2,575	157,740		
Dix.....	84,475	281,500	2,842	
Hector.....	26,900	242,500	1,725	
Montour.....	70,575	155,840	1,950	
Orange.....	6,250			
Reading.....	18,250	150,500	522	
Tyrone.....	6,150			
Total.....	\$241,225	\$1,100,930	\$17,375	

NOTE.— For continuation of this table, see page 201.

COUNTY

of incorporated companies

CITY AND TOWNS	ELECTRIC RAILROADS			GAS, ELECTRIC LIGHT, HEAT AND POWER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Schenectady, city.	\$432,100	\$905,760	.....	\$317,600	\$1,053,360	.....
Duanesburg.....			.....		1,200	.....
Glenville.....	242,000	61,578	.....	21,160	61,347	.....
Niskayuna.....	73,620	136,500	.....		26,650	.....
Princetown.....			.....			\$20,000
Rotterdam.....		57,225	.....	1,800	34,650	.....
Total.....	\$747,720	\$1,161,063	.....	\$340,560	\$1,177,207	\$20,000

COUNTY

of incorporated companies

Blenheim.....						
Broome.....						
Carlisle.....						
Cobleskill.....				\$9,500	\$9,360	
Conesville.....						
Esperance.....				2,148	3,520	
Fulton.....						
Gilboa.....				9,000	154	
Jefferson.....						
Middleburg.....				5,000	2,370	
Richmondville.....					2,548	
Schoharie.....					3,600	
Seward.....				3,000		
Sharon.....				1,000	7,275	
Summit.....						
Wright.....						
Total.....				\$29,648	\$28,827	

COUNTY

of incorporated companies

Catharine.....						
Cayuta.....						
Dix.....		\$15,890		\$3,200	\$18,038	
Hector.....						
Montour.....	\$14,000	31,070			6,825	
Orange.....						
Reading.....		290		500	1,160	
Tyone.....						
Total.....	\$14,000	\$47,250		\$3,700	\$26,023	

NOTE.—For continuation of this table, see page 202.

SCHENECTADY

Assessed values of property of

CITY AND TOWNS	WATER SUPPLY COMPANIES			TELEPHONE AND TELEGRAPH COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Schenectady, city.....					\$328,392	
Duanesburg.....	\$13,420	\$2,000			13,160	
Glenville.....				\$22,250	91,162	
Niskayuna.....				350	21,060	
Princetown.....				206,908	4,200	
Rotterdam.....				11,608	28,499	
Total.....	\$13,420	\$2,000		\$241,116	\$486,473	

SCHOHARIE

Assessed values of property of

Blenheim.....					\$1,031	
Broome.....					1,258	
Carlisle.....				\$2,500	4,345	
Cobleskill.....				1,000	17,960	
Conesville.....		\$140			1,295	
Esperance.....		80		66	1,460	
Fulton.....					2,350	
Gilboa.....	\$1,600	2,695			4,751	
Jefferson.....	8,300	3,200		30	2,345	
Middleburg.....	4,000	9,480			2,605	
Richmondville.....				1,127	8,604	
Schoharie.....	5,000	1,575			7,438	
Seward.....					4,270	
Sharon.....					11,468	
Summit.....					3,150	
Wright.....					4,162	
Total.....	\$18,900	\$17,170		\$4,721	\$78,492	

SCHUYLER

Assessed values of property of

Catharine.....				\$1,612	\$7,378	
Cayuta.....					1,404	
Dix.....				600	10,482	
Hector.....				740	17,774	
Montour.....				1,900	6,027	
Orange.....					3,750	
Reading.....				300	7,162	
Tyrone.....					3,505	
Total.....				\$5,152	\$57,482	

NOTE.— For conclusion of this table, see page 203.

— Concluded

incorporated companies — Concluded

CITY AND TOWNS	MERCANTILE AND MANUFACTURING COMPANIES			OTHER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Schenectady, city ..	\$8,518,200	\$13,392	\$4,070,500	\$748,075		\$14,500
Duanesburg	1,200			300		
Tonawanda	12,190			14,315		
Westerlo	30,500			60,815		
Princeton	314,500		45,000	109,600		
Buffalo	11,900					
Total	\$8,888,490	\$13,392	\$4,115,500	\$933,105		\$14,500

— Concluded

incorporated companies — Concluded

Blauvelt						
Broome	\$1,200					
Canastota						
Chenango	263,500			\$22,500		
Conesville	3,350					
Essex	1,900					
Fulton	1,600					
Gilboa	11,500					
Jefferson	4,400					
Middleburg	6,050			3,000		
Richmondville	5,000			500		
Schoharie	19,150		\$3,800	3,000		
Warren	9,600			960		
Warren	9,300			5,510		
Wright	3,300					
Wright	650					
Total	\$340,500		\$3,800	\$35,470		

— Concluded

incorporated companies — Concluded

Catharine	\$1,000			\$2,000		
Catharine						
Chenango	84,650	\$1,740		6,000		
Chenango						
Chenango	3,500		\$3,000	33,050		
Chenango						
Chenango				112,000	\$1,450	
Chenango						
Total	\$89,150	\$1,740	\$3,000	\$153,050	\$1,450	

SENECA

Assessed values of property

TOWNS	Full value of special franchises. Aggregate for cities and towns	STEAM RAILROADS		
		Real	Special franchises equalized	Personal
Covert.....	\$28,100	\$93,000	\$1,235	.....
Fayette.....	42,800	225,000	4,050	.....
Junius.....	32,200	18,000	.....	.....
Lodi.....	9,100	183,000	.....	.....
Ovid.....	17,400	160,700	.....	.....
Romulus.....	10,150	257,190	.....	.....
Seneca Falls.....	450,925	220,530	134,710	.....
Tyre.....	32,100	.....	.....	.....
Varick.....	8,500	200,000	.....	.....
Waterloo.....	249,400	274,470	7,910	.....
Total.....	\$880,675	\$1,031,890	\$147,905	.....

STEUBEN

Assessed values of property

Corning, city.....	\$613,300	\$515,650	\$155,095	.....
Hornell, city.....	442,400	487,500	40,800	.....
Addison.....	49,850	105,225	5,025	.....
Avoca.....	40,750	201,000	8,120	.....
Bath.....	140,300	410,600	11,972	.....
Bradford.....	2,250	.....	.....	.....
Cameron.....	6,335	126,500	.....	.....
Campbell.....	12,650	271,000	.....	.....
Canisteo.....	96,300	225,100	5,460	.....
Caton.....	29,275	.....	.....	.....
Cohocton.....	47,200	342,950	6,230	.....
Corning.....	42,950	406,500	.....	.....
Dansville.....	9,275	80,000	.....	.....
Erwin.....	57,825	494,945	8,468	.....
Freemont.....	4,025	.....	.....	.....
Greenwood.....	48,725	12,000	.....	.....
Hartsville.....	975	.....	.....	.....
Hornby.....	3,200	80,450	.....	.....
Hornellsville.....	49,385	314,800	1,510	.....
Howard.....	8,625	.....	.....	.....
Jasper.....	19,950	.....	.....	.....
Lindley.....	11,225	13,306	.....	.....
Prattsburg.....	9,600	10,700	134	.....
Pulteney.....	7,000	.....	.....	.....
Rathbone.....	4,300	170,000	.....	.....
Thurston.....	3,100	.....	.....	.....
Troupsburg.....	3,650	.....	.....	.....
Tuscarora.....	8,900	50,000	.....	.....
Urbana.....	15,300	75,500	900	.....
Wayland.....	43,100	328,800	2,156	.....
Wayne.....	6,600	.....	.....	.....
West Union.....	2,850	14,500	.....	.....
Wheeler.....	5,500	33,660	.....	.....
Woodhull.....	4,650	.....	.....	.....
Total.....	\$1,851,320	\$4,890,440	\$245,870	.....

NOTE.— For continuation of this table, see page 205.

COUNTY

of incorporated companies

TOWNS	ELECTRIC RAILROADS			GAS, ELECTRIC LIGHT, HEAT AND POWER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Covert.....				\$900	\$2,275	
Fayette.....				500	7,200	
Junius.....						
Lodi.....						
Ovid.....				400	3,250	
Romulus.....						
Seneca Falls.....	\$44,985	\$51,800		209,052	83,370	
Tyre.....					65	
Varick.....						
Waterloo.....	36,000	67,900		22,650	55,720	
Total.....	\$80,985	\$119,700		\$233,502	\$151,880	

COUNTY

of incorporated companies

Corning, city.....	\$51,550	\$56,250				
Hornell, city.....	4,800	37,500		\$48,700	\$198,375	
Addison.....				200	2,250	
Avoca.....				8,320	5,880	
Bath.....						
Bradford.....						
Cameron.....						
Campbell.....						
Cassico.....	9,450	6,360				
Caton.....				50,000	15,580	
Choborton.....				19,670	8,050	
Corning.....	46,550	7,800		16,632	3,705	
Dansville.....						
Erwin.....		7,300				
Freemont.....						
Greenwood.....				29,000	3,630	
Hartsville.....						
Hornby.....						
Hornellville.....	15,200	6,300		2,000	9,100	
Howard.....						
Jasper.....						
Lidley.....					840	
Pittsburg.....						
Pulteney.....						
Rathbone.....						
Thurston.....						
Troupsburg.....						
Uscarora.....				2,000	4,200	
Utama.....						
Wayland.....						
Wayne.....						
West Union.....				13,950	177	
Wheeler.....						
Woodhull.....						
Total.....	\$127,550	\$121,510		\$190,472	\$251,787	

NOTE.— For continuation of this table, see page 206.

SENECA

Assessed values of property of

TOWNS	WATER SUPPLY COMPANIES			TELEPHONE AND TELEGRAPH COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Covert.....					\$14,754	
Fayette.....		\$4,500		\$750	16,349	
Junius.....	\$19,000				24,150	
Lodi.....					6,823	
Ovid.....					8,102	
Romulus.....					7,105	
Seneca Falls.....	120,680	81,200		55,960	39,567	
Tyre.....					20,795	
Varick.....					5,525	
Waterloo.....	15,000	18,620		2,600	23,829	
Total.....	\$154,680	\$104,320		\$59,310	\$166,999	

STEUBEN

Assessed values of property of

Corning, city.....					\$64,087	
Hornell, city.....				\$50,700	\$55,050	
Addison.....				6,040	3,562	
Avoca.....				7,930	13,475	
Bath.....				19,250	37,757	
Bradford.....					980	
Cameron.....				9,500	2,470	
Campbell.....				9,158	9,555	
Canisteo.....				9,850	12,255	
Caton.....				12,800	7,626	
Cohocton.....				8,533	17,570	
Corning.....				9,300	7,019	
Dansville.....				3,690	5,229	
Erwin.....				12,950	18,268	
Freemont.....					335	
Greenwood.....				5,200	2,838	
Hartsville.....						
Hornby.....				1,100		
Hornellsville.....				12,650	6,475	
Howard.....					2,870	
Jasper.....					2,112	
Lindley.....				1,800	5,670	
Prattsburg.....				400	6,106	
Pulteney.....					4,323	
Rathbone.....				14,126	2,362	
Thurston.....				300	1,600	
Troupsburg.....				600	60	
Tuscarora.....				1,500	660	
Urbana.....				3,850	3,580	
Wayland.....				4,600	24,524	
Wayne.....				530	3,155	
West Union.....				4,619	118	
Wheeler.....				600	2,730	
Woodhull.....				1,600	1,755	
Total.....				\$213,176	\$326,536	

NOTE.— For conclusion of this table, see page 207.

— Concluded

incorporated companies — Concluded

TOWNS	MERCANTILE AND MANUFACTURING COMPANIES			OTHER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Covert.....						
Fayette.....	\$215,400			\$120,000		
Junius.....						
Lodi.....						
Ovid.....						
Romulus.....						
Seneca Falls.....				18,130		
Tyre.....						
Varick.....						
Waterloo.....	473,800			22,200		
Total.....	\$689,200			\$160,330		

— Concluded

incorporated companies — Concluded

Corning, city.....				\$6,600		
Hornell, city.....				3,300		
Addison.....						
Avoca.....						
Bath.....						
Bradford.....						
Cameron.....				29,700		
Campbell.....				18,750		
Canisteo.....						
Caton.....						
Cobocot.....						
Corning.....				7,500	\$5,070	
Dansville.....						
Erwin.....				13,125		
Freemont.....						
Greenwood.....				16,800	24,321	
Hartsville.....						
Hornby.....				20,250	472	
Hornellsville.....				123,000		
Howard.....						
Jasper.....				10,098		
Lindley.....						
Prattsburg.....						
Pulteney.....				100		
Rathbone.....				58,900		
Thurston.....				19,000		
Troupsburg.....						
Tuscarora.....						
Urbana.....				1,000		
Wayland.....						
Wayne.....				600		
West Union.....	\$4,854			800	59	
Wheeler.....						
Woodhull.....						
Total.....	\$4,854			\$329,523	\$29,922	

SUFFOLK

Assessed values of property

TOWNS	Full value of special franchises. Aggregate for cities and towns	STEAM RAILROADS		
		Real	Special franchises equalized	Personal
Babylon.....	\$483,675	\$189,145	\$4,697	.....
Brookhaven.....	609,950	685,216	3,286	.....
East Hampton.....	166,950	153,500	.....	.....
Huntington.....	563,100	121,875	175	.....
Islip.....	783,450	303,494	.....	.....
Riverhead.....	68,400	141,500	.....	.....
Shelter Island.....	24,800	.....	.....	.....
Smithtown.....	92,125	5,500	17,400	.....
Southampton.....	435,400	392,600	7,930	.....
Southold.....	88,150	.....	.....	.....
Total.....	\$3,316,000	\$1,992,830	\$33,488	.....

SULLIVAN

Assessed values of property

Bethel.....	\$5,350	.....	.....	.....
Callicoon.....	9,700	.....	.....	.....
Cochecton.....	10,850	\$152,000	.....	.....
Delaware.....	10,750	157,000	\$200	.....
Fallsburg.....	21,200	176,000	.....	.....
Forestburg.....	4,500	40,000	.....	.....
Freemont.....	5,450	146,299	.....	.....
Highland.....	2,500	2,500	.....	.....
Liberty.....	79,350	186,229	3,300	.....
Lumberland.....	1,400	3,225	.....	.....
Mamakating.....	16,150	263,415	245	.....
Neversink.....	3,350	.....	.....	.....
Rockland.....	18,000	145,618	.....	.....
Thompson.....	35,575	24,000	.....	.....
Tusten.....	3,950	153,200	.....	.....
Total.....	\$227,575	\$1,449,486	\$3,745	.....

TIOGA

Assessed values of property

Barton.....	\$141,675	\$457,950	\$7,482	.....
Berkshire.....	4,550	50,000	.....	.....
Candor.....	19,575	191,000	780	.....
Newark Valley.....	14,500	74,600	3,360	.....
Nichols.....	16,350	282,980	.....	.....
Owego.....	172,150	699,000	32,130	.....
Richford.....	5,425	100,500	.....	.....
Spencer.....	10,500	131,950	3,080	.....
Tioga.....	10,250	336,200	.....	.....
Total.....	\$394,975	\$2,324,180	\$46,832	.....

NOTE.— For continuation of this table, see page 209.

COUNTY*of incorporated companies*

TOWNS	ELECTRIC RAILROADS			GAS, ELECTRIC LIGHT, HEAT AND POWER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Babylon.....	\$22,823	\$53,863	.....	\$47,734	\$105,835	.....
Brookhaven.....	10,500	15,710	.....	66,000	84,220	.....
East Hampton.....	.....	.....	.....	17,050	31,350	.....
Huntington.....	11,800	22,400	\$4,000	5,700	79,730	\$50,700
Islip.....	.....	11,250	.....	54,350	202,125	.....
Riverhead.....	.....	.....	.....	.....	.....	2,500
Shelter Island.....	.....	.....	.....	.....	.....	.....
Smithtown.....	.....	.....	.....	.....	.....	.....
Southampton.....	.....	.....	.....	45,750	70,525	.....
Southold.....	.....	.....	.....	8,200	5,005	.....
Total.....	\$45,123	\$103,223	\$4,000	\$244,784	\$578,790	\$53,200

COUNTY*of incorporated companies*

Bethel.....	.....	.....	.....	.....	.....	.....
Callicoon.....	.....	.....	.....	\$400	\$1,200	.....
Corbecton.....	.....	.....	.....	.....	920	.....
Delaware.....	.....	.....	.....	.....	750	.....
Fallsburg.....	.....	.....	.....	.....	.....	.....
Forestburg.....	.....	.....	.....	30,000	396	.....
Freemont.....	.....	.....	.....	21,250	.....	.....
Highland.....	.....	.....	.....	.....	14,280	.....
Liberty.....	.....	.....	.....	30,800	.....	.....
Lumberland.....	.....	.....	.....	.....	.....	.....
Mamakating.....	.....	.....	.....	.....	.....	.....
Neversink.....	.....	.....	.....	.....	1,250	.....
Rockland.....	.....	.....	.....	600	3,780	.....
Thompson.....	.....	.....	.....	.....	.....	.....
Tusten.....	.....	.....	.....	.....	.....	.....
Total.....	.....	.....	.....	\$83,050	\$22,576	.....

COUNTY*of incorporated companies*

Barton.....	\$32,000	\$34,400	.....	\$17,700	\$48,418	.....
Berkshire.....	.....	.....	.....	4,550	1,500	.....
Candor.....	.....	.....	.....	.....	.....	.....
Newark Valley.....	.....	.....	.....	.....	.....	.....
Nichols.....	.....	.....	.....	56,000	41,650	.....
Owego.....	.....	.....	.....	1,800	.....	.....
Richford.....	.....	.....	.....	90,000	825	.....
Sheneca.....	.....	.....	.....	.....	.....	.....
Tioga.....	.....	.....	.....	.....	.....	.....
Total.....	\$32,000	\$34,400	.....	\$170,050	\$92,393	.....

NOTE.— For continuation of this table, see page 210.

SUFFOLK

Assessed values of property of

TOWNS	WATER SUPPLY COMPANIES			TELEPHONE AND TELEGRAPH COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Babylon.....	\$24,316	\$62,830		\$47,912	\$64,836	
Brookhaven.....		83,225		34,498	117,014	
East Hampton.....	15,800	18,500		6,925	33,625	
Huntington.....	26,900	35,000		1,650	59,780	\$1,800
Islip.....	29,400	237,750		25,000	131,962	
Riverhead.....				10,292	40,620	2,513
Shelter Island.....				3,050	17,500	
Smithtown.....				6,550	37,875	
Southampton.....	37,000	76,050		28,796	125,255	
Southold.....				5,680	45,987	
Total.....	\$133,416	\$513,355		\$170,353	\$674,454	\$4,313

SULLIVAN

Assessed values of property of

Bethel.....			\$7,975	\$2,033	
Callicoon.....		\$150	400	1,560	
Cochecton.....			4,300	1,220	
Delaware.....	\$500	2,000	2,500	1,140	
Fallsburg.....			2,000	4,550	
Forestburg.....			700	1,350	
Freemont.....		432	1,750	1,134	
Highland.....			450	750	
Liberty.....			3,624	6,195	
Lumberland.....				490	
Mamakating.....			2,200	5,407	
Neversink.....				837	
Rockland.....		2,125	600	1,125	
Thompson.....			6,500	6,281	
Tusten.....			7,850	987	
Total.....	\$500	\$4,707	\$40,849	\$35,059	

TIOGA

Assessed values of property of

Barton.....			\$10,350	\$29,756	
Berkshire.....				480	
Candor.....			11,060	9,165	
Newark Valley.....				8,240	
Nichols.....			7,990	4,740	
Owego.....	\$35,000	\$34,000	17,750	38,546	
Richford.....				4,501	
Spencer.....				1,680	
Tioga.....			7,250	8,000	
Total.....	\$35,000	\$34,000	\$54,400	\$105,708	

NOTE.— For conclusion of this table, see page 211.

— Concluded

incorporated companies — Concluded

TOWNS	MERCANTILE AND MANUFACTURING COMPANIES			OTHER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Babylon.....						
Brookhaven.....	\$217,500			\$754,200		\$3,650
East Hampton.....	352,325		\$42,000	80,000		
Huntington.....	18,950		49,000	382,200		55,000
Islip.....				672,200		30,500
Riverhead.....				6,325		6,000
Shelter Island.....	68,620			313,175		1,000
Smithtown.....	1,500					
Southampton.....	122,900	3,250	20,000	8,850		5,000
Southold.....	201,850	2,405		99,765		
Total.....	\$902,645	\$5,655	\$111,000	\$2,316,715		\$101,150

— Concluded

incorporated companies — Concluded

Bethel.....				\$3,500		
Callicoon.....						
Cochecton.....				73,000	\$2,920	
Delaware.....	\$1,600			25,000		
Fallsburg.....						
Forestburg.....				20,050		
Freemont.....						
Highland.....				3,800		
Liberty.....						
Lumberland.....						
Mamakating.....						
Neversink.....						
Rockland.....						
Thompson.....						
Tusten.....	3,525					
Total.....	\$5,125			\$125,350	\$2,920	

— Concluded

incorporated companies — Concluded

Barton.....	\$8,000			\$2,500		
Berkshire.....						
Candor.....	2,500					
Newark Valley.....	15,000					
Nichols.....						
Owego.....	4,000					
Richford.....	3,000					
Spencer.....						
Tioga.....						
Total.....	\$32,500			\$2,500		

TOMPKINS

Assessed values of property

CITIES AND TOWNS	Full value of special franchises. Aggregate for cities and towns	STEAM RAILROADS		
		Real	Special franchises equalized	Personal
Ithaca, city.....	\$1,000,100	\$161,655	\$40,810	.....
Caroline.....	9,350	98,000	.....	.....
Danby.....	5,750	77,660	.....	.....
Dryden.....	46,025	237,188	8,475	.....
Enfield.....	6,650	.....	.....	.....
Groton.....	19,000	68,300	1,650	.....
Ithaca.....	38,050	183,192	.....	.....
Lansing.....	11,100	147,750	.....	.....
Newfield.....	7,100	58,000	.....	.....
Ulysses.....	29,975	85,000	1,633	.....
Total.....	\$1,173,100	\$1,116,745	\$52,568	.....

ULSTER

Assessed values of property

Kingston, city.....	\$1,283,850	\$800,325	\$261,825	.....
Denning.....	1,100	.....	.....	.....
Esopus.....	24,750	115,000	.....	.....
Gardiner.....	8,500	55,800	.....	.....
Hardenburg.....	750	.....	.....	.....
Hurley.....	11,450	77,000	.....	.....
Kingston.....	450	3,000	.....	.....
Lloyd.....	828,350	407,560	435,900	.....
Marbletown.....	12,600	65,600	.....	.....
Marlboro.....	39,650	109,490	1,350	.....
New Paltz.....	58,375	52,009	2,350	.....
Olive.....	11,500	77,450	.....	.....
Plattekill.....	11,900	61,630	.....	.....
Rochester.....	6,500	63,250	.....	.....
Rosendale.....	12,450	84,716	384	.....
Saugerties.....	71,150	104,000	1,885	.....
Shandaken.....	22,675	234,605	1,980	.....
Shawangunk.....	18,000	51,100	.....	.....
Ulster.....	37,500	137,100	.....	.....
Wawarsing.....	85,400	118,690	2,170	.....
Woodstock.....	4,250	2,500	.....	.....
Total.....	\$2,551,150	\$2,620,725	\$707,844	.....

NOTE.— For continuation of this table, see page 213.

COUNTY*of incorporated companies*

CITIES AND TOWNS	ELECTRIC RAILROADS			GAS, ELECTRIC LIGHT, HEAT AND POWER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Ithaca, city.....	\$21,500	\$77,000	\$25,000	\$69,700	\$495,460	\$42,000
Caroline.....						
Danby.....				1,200		
Dryden.....						
Enfield.....				800		
Groton.....						
Ithaca.....	65,000	6,800		1,000	11,645	
Lansing.....						
Newfield.....						
Ulysses.....				6,350	3,195	
Total.....	\$86,500	\$83,800	\$25,000	\$79,050	\$510,300	\$42,000

COUNTY*of incorporated companies*

Kingston, city....	\$52,250	\$168,825		\$206,400	\$408,750	
Denning.....						
Esopus.....				900	5,640	\$500
Gardiner.....				1,500	53	
Hardenburg.....						
Hurley.....				500	1,292	
Kingston.....						
Lloyd.....	45,000	39,000		9,650	7,200	
Marbletown.....				47,725	1,904	
Marlboro.....				6,000	6,525	
New Paltz.....	1,000	15,000		4,550	6,650	
Olive.....						
Plattekill.....						
Rochester.....				4,500		
Rosendale.....				23,650	960	
Saugerties.....				10,500	12,350	
Shandaken.....						
Shawangunk.....				1,500	1,488	
Ulster.....				1,500	8,040	
Wawarsing.....				25,675	12,679	
Woodstock.....						
Total.....	\$98,250	\$222,825		\$344,550	\$473,531	\$500

NOTE.— For continuation of this table, see page 214.

TOMPKINS

Assessed values of property of

CITIES AND TOWNS	WATER SUPPLY COMPANIES			TELEPHONE AND TELEGRAPH COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Ithaca, city.....				\$59,000	\$86,800	\$600
Caroline.....				5,600	7,012	
Danby.....				150	3,795	
Dryden.....	\$3,000			4,634	26,043	
Enfield.....				1,387	4,522	
Groton.....				3,950	10,890	
Ithaca.....				2,000	13,897	
Lansing.....					8,880	
Newfield.....				2,615	4,686	
Ulysses.....				740	16,453	
Total.....	\$3,000			\$80,076	\$182,978	\$600

ULSTER

Assessed values of property of

Kingston, city.....				\$38,500	\$123,562	
Denning.....					506	
Esopus.....				9,800	5,546	
Gardiner.....				2,688	4,452	
Hardenburg.....					169	
Hurley.....				930	6,494	
Kingston.....					261	
Lloyd.....	\$4,000	\$1,500		26,350	13,410	
Marbletown.....				2,000	5,152	
Marlboro.....				13,500	9,967	
New Paltz.....				705	5,287	
Olive.....				3,800	4,600	
Plattekill.....				5,275	5,354	
Rochester.....					3,306	
Rosendale.....				4,135	4,632	
Saugerties.....				5,397	32,012	
Shandaken.....	1,750	4,860		51,455		
Shawangunk.....				5,200	7,032	\$200
Ulster.....				11,629	17,089	
Wawarsing.....				15,200	10,819	
Woodstock.....				400	2,592	
Total.....	\$5,750	\$6,360		\$196,964	\$262,242	\$200

NOTE.— For conclusion of this table, see page 215.

— Concluded

incorporated companies — Concluded

CITIES AND TOWNS	MERCANTILE AND MANUFACTURING COMPANIES			OTHER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Ithaca, city.....	\$410,725		\$38,600	\$373,100		\$4,600
Caroline.....	8,300					
Danby.....						
Dryden.....	24,960			12,300		
Enfield.....						
Groton.....	111,770		3,000	15,470		
Ithaca.....	72,950			16,785		
Lansing.....	193,025			1,575		
Newfield.....	50					
Ulysses.....	28,350		6,000	9,030		
Total.....	\$850,130		\$47,600	\$428,200		\$4,600

— Concluded

incorporated companies — Concluded

Kington, city.....	\$1,033,900		\$33,500	\$756,145		\$102,800
Denning.....	200					
Esopus.....	177,700	\$352	54,800	22,200		17,550
Gardiner.....	2,350					
Hardenburg.....	2,749			444		
Hurley.....	850					
Kington.....				1,930		
Lloyd.....	12,250			27,600		3,000
Marbletown.....	400					
Marlboro.....	67,000			1,575		
New Palts.....	2,250			10,100		
Olive.....	24,000			350		
Plattekill.....	5,600		600			
Rochester.....	4,800		300			
Rosendale.....	141,485			4,250		
Saugerties.....	404,870			59,425		
Sandaken.....	29,765					
Sawangunk.....	12,000		150			
Ulster.....	151,075			1,925		
Wawarsing.....	18,375		8,500	48,950		4,800
Woodstock.....	1,000			600		
Total.....	\$2,092,619	\$352	\$97,850	\$935,494		\$128,150

WARREN

Assessed values of property

CITY AND TOWNS	Full value of special franchises. Aggregate for cities and towns	STEAM RAILROADS		
		Real	Special franchises equalized	Personal
Glens Falls, city.....	\$530,050	\$103,100	\$9,120	.....
Bolton.....	13,950	.....	.....	.....
Caldwell.....	46,950	125,000	.....	.....
Chester.....	13,950	.....	.....	.....
Hague.....	4,400	.....	.....	.....
Horicon.....	3,750	.....	.....	.....
Johnsburg.....	14,600	92,385	.....	.....
Luzerne.....	10,200	.....	.....	.....
Queensbury.....	84,100	115,500	.....	.....
Stony Creek.....	1,200	37,800	.....	.....
Thurman.....	2,750	83,850	.....	.....
Warrensburg.....	27,750	20,250	.....	.....
Total.....	\$753,650	\$577,885	\$9,120	.....

WASHINGTON

Assessed values of property

Argyle.....	\$8,900	.....	.....	.....
Cambridge.....	21,000	\$35,000	.....	.....
Dresden.....	10,700	110,000	.....	.....
Easton.....	28,575	69,400	.....	.....
Fort Ann.....	21,900	148,500	\$2,175	.....
Fort Edward.....	201,875	125,000	44,240	.....
Granville.....	67,050	.....	4,788	.....
Greenwich.....	92,525	87,900	5.852	.....
Hampton.....	3,800	13,350	.....	.....
Hartford.....	8,100	.....	.....	.....
Hebron.....	4,100	.....	.....	.....
Jackson.....	5,700	64,400	.....	.....
Kingsbury.....	258,025	.....	.....	.....
Putnam.....	26,350	133,295	.....	.....
Salem.....	17,125	39,472	1,575	.....
White Creek.....	35,450	.....	.....	.....
Whitehall.....	196,250	307,925	89,250	.....
Total.....	\$1,007,425	\$1,134,242	\$147,880	.....

NOTE.— For continuation of this table, see page 217.

COUNTY

of incorporated companies

CITY AND TOWNS	ELECTRIC RAILROADS			GAS, ELECTRIC LIGHT, HEAT AND POWER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Glens Falls, city . .	\$1,125	\$83,100	.....	\$66,000	\$139,200	.....
Bolton.....			.....	700		.....
Caldwell.....	50,000	10,800	.....	1,400	3,360	.....
Chester.....	3,650		.....			.....
Hague.....			.....			.....
Horicon.....			.....			.....
Johnsburg.....			.....	1,645	1,200	.....
Luzerne.....			.....	38,900	4,900	.....
Queensburg.....	60,490	25,600	.....	57,260	2,688	.....
Stony Creek.....			.....			.....
Thurman.....			.....	90		.....
Warrensburg.....			.....	7,375	7,000	.....
Total.....	\$115,265	\$119,500	.....	\$173,370	\$158,348	.....

COUNTY

of incorporated companies

Argyle.....			.....			.....
Cambridge.....			.....	\$9,750	\$2,284	.....
Dresden.....			.....			.....
Easton.....	\$8,500		.....	47,930		.....
Fort Ann.....			.....	15,200	1,800	.....
Fort Edward.....	35,700	\$48,000	.....	3,900	49,200	.....
Granville.....		76	.....		27,664	.....
Greenwich.....	29,800	14,245	.....	16,300	23,485	.....
Hampton.....	1,500		.....	46,125	325	.....
Hartford.....			.....			.....
Hebron.....			.....			.....
Jackson.....			.....	7,000	474	.....
Kingsbury.....	31,075		.....	5,300	32,450	.....
Putnam.....			.....			.....
Salem.....			.....		2,850	.....
White Creek.....			.....		7,350	.....
Whitehall.....			.....	19,600	8,352	.....
Total.....	\$106,575	\$62,321	.....	\$171,105	\$156,234	.....

NOTE.— For continuation of this table, see page 218.

WARREN

Assessed values of property of

CITY AND TOWNS	WATER SUPPLY COMPANIES			TELEPHONE AND TELEGRAPH COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Glens Falls, city.....				\$39,800	\$86,610	
Bolton.....	\$500	\$638			4,438	
Caldwell.....				10,260	10,890	
Chester.....					8,320	
Hague.....					2,640	
Horicon.....					2,175	
Johnsburg.....		1,080			6,480	
Luzerne.....	6,380	2,240			910	
Queensbury.....				1,490	21,856	
Stony Creek.....				280		
Thurman.....				600	1,237	
Warrensburg.....				1,720	6,265	
Total.....	\$6,880	\$3,958		\$54,150	\$151,821	

WASHINGTON

Assessed values of property of

Argyle.....					\$7,120	
Cambridge.....		\$2,660			8,136	
Dresden.....					6,420	
Easton.....		16,600		\$10,021		
Fort Ann.....				9,060	11,757	
Fort Edward.....	\$1,500	2,160		2,700	17,900	
Granville.....					18,430	
Greenwich.....	5,500	11,550		1,121	16,111	
Hampton.....					2,145	
Hartford.....					5,994	
Hebron.....					3,321	
Jackson.....	9,800	316		1,000	3,713	
Kingsbury.....	6,700	35,750		6,000	38,403	
Putnam.....					31,000	
Salem.....				537	5,918	
White Creek.....		7,000			9,204	
Whitehall.....				10,300	43,668	
Total.....	\$23,500	\$76,036		\$40,739	\$229,240	

NOTE.— For conclusion of this table, see page 219.

— Concluded
incorporated companies — Concluded

CITY AND TOWNS	MERCANTILE AND MANUFACTURING COMPANIES			OTHER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Glens Falls, city...	\$833,675			\$361,175		\$1,000
Bolton	1,350			34,000		
Caldwell	79,740		\$86,000	12,100		
Chester	5,865					
Hague	31,610					
Horicon	1,680			4,170		
Johnsburg	11,970					
Luzerne	22,625					
Queensbury	277,770			770		
Stony Creek	3,320			3,590		
Thurman	1,780					
Warrensburg	36,800		9,000	2,200		
Total	\$1,308,185		\$95,000	\$418,005		\$1,000

— Concluded
incorporated companies — Concluded

Argyle	\$900					
Cambridge	1,000					
Dresden	3,375					
Easton						
Fort Ann						
Fort Edward	523,925			\$15,100		
Granville						
Greenwich	343,125			7,700		
Hampton						
Hartford						
Hebron						
Jackson						
Kingsbury	922,650	\$4,235	\$33,000	20,650		
Putnam					\$40	
Salem	14,600			5,050		
White Creek	47,800		60,000	32,000	1,280	
Whitehall				3,000	50,000	
Total	\$1,857,375	\$4,235	\$93,000	\$83,500	\$51,300	

WAYNE

Assessed values of property

CITIES AND TOWNS	Full value of special franchises. Aggregate for cities and towns	STEAM RAILROADS		
		Real	Special franchises equalized	Personal
Arcadia.....	\$318,200	\$619,513	\$79,236	.....
Butler.....	8,975	4,250	.....	.....
Galen.....	84,075	932,980	13,200	.....
Huron.....	21,600	14,300	.....	.....
Lyons.....	141,650	379,780	11,715	.....
Macedon.....	55,375	582,950	4,550	.....
Marion.....	12,100	6,660	.....	.....
Ontario.....	200,100	82,077	.....	.....
Palmyra.....	98,375	581,020	1,872	.....
Rose.....	17,500	92,900	.....	.....
Savannah.....	19,100	458,020	3,990	.....
Sodus.....	179,800	257,298	.....	.....
Walworth.....	6,600	.....	.....	.....
Williamson.....	208,650	79,177	.....	.....
Wolcott.....	61,175	113,970	9,480	.....
Total.....	\$1,433,275	\$4,204,895	\$124,043	.....

WESTCHESTER

Assessed values of property

Mount Vernon, city.....	\$2,693,700	\$1,988,875	\$167,930	.....
New Rochelle, city.....	2,139,100	3,804,155	134,680	.....
White Plains, city.....	1,046,100	296,000	56,400	.....
Yonkers, city.....	3,678,300	6,980,850	81,600	.....
Bedford.....	214,600	233,600	1,430	.....
Cortlandt.....	559,925	1,708,201	12,675	.....
Eastchester.....	671,900	509,059	1,755	.....
Greenburg.....	1,577,100	1,533,805	27,965	.....
Harrison.....	327,150	276,535	.....	.....
Lewisboro.....	37,550	76,925	.....	.....
Mamaroneck.....	1,018,475	520,875	25,690	.....
Mount Pleasant.....	446,625	657,825	4,480	.....
New Castle.....	209,500	173,300	.....	.....
North Castle.....	64,900	201,000	.....	.....
North Salem.....	17,650	140,000	.....	.....
Ossining.....	431,750	779,780	5,695	.....
Pelham.....	726,950	440,672	47,912	.....
Poundridge.....	4,250	.....	.....	.....
Rye.....	1,939,050	1,111,584	95,247	.....
Scarsdale.....	303,400	179,750	4,680	.....
Somers.....	44,000	134,455	.....	.....
Yorktown.....	48,000	67,000	.....	.....
Total.....	\$18,199,975	\$21,814,246	\$668,139	.....

NOTE.— For continuation of this table, see page 221.

COUNTY*of incorporated companies*

CITIES AND TOWNS	ELECTRIC RAILROADS			GAS, ELECTRIC LIGHT, HEAT AND POWER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Arcadia.....	\$80,100	\$32,589		\$67,563	\$77,212	
Butler.....					600	
Galen.....	117,410	3,375		15,281	13,087	
Huron.....				1,200	5,734	
Lyons.....	44,450	23,927		157,405	41,961	
Macedon.....	80,777	15,680		15,752	455	
Marion.....					4,160	
Ontario.....	35,470	93,500			6,930	
Palmyra.....	154,024	22,308		26,672	31,434	
Rose.....				500	5,346	
Savannah.....	81,002	1,960		7,230	35	
Sodus.....	71,955	71,500		4,528	13,530	
Walworth.....						
Williamson.....	13,156	81,600		600	10,320	
Wolcott.....					16,200	
Total.....	\$678,344	\$346,439		\$296,731	\$227,004	

COUNTY*of incorporated companies*

Mount Vernon, city	\$60,000	\$347,200		\$300	\$750,400	
New Rochelle, city	17,400	288,400		319,530	612,500	
White Plains, city	60,000	96,000		141,000	349,200	
Yonkers, city.....	442,250	858,500		596,025	1,792,650	\$10,000
Bedford.....				10,700	46,670	
Cortlandt.....	147,500	196,500	\$25,000	52,000	56,250	
Eastchester.....	129,385	56,745			110,700	1,000
Greenburg.....	9,000	116,875		229,000	560,150	
Harrison.....		40,120			86,730	
Lewisboro.....				2,317	1,960	
Mamaroneck.....	168,500	148,400		5,630	267,400	
Mount Pleasant.....				713	151,900	
New Castle.....				13,000	69,760	
North Castle.....				450	18,200	
North Salem.....				2,551	2,860	
Ossining.....	4,000	18,700		126,000	260,100	
Pelham.....		69,430		269,075	164,300	
Poundridge.....						
Rye.....	220,150	178,980	10,000	26,550	424,650	
Scarsdale.....		23,400			48,360	
Somers.....				2,998	4,140	
Yorktown.....		4,200			3,360	
Total.....	\$1,258,185	\$2,443,450	\$35,000	\$1,797,839	\$5,782,240	\$11,000

NOTE.— For continuation of this table, see page 222.

WAYNE

Assessed values of property of

CITIES AND TOWNS	WATER SUPPLY COMPANIES			TELEPHONE AND TELEGRAPH COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Arcadia.....	\$7,200			\$20,245	\$36,884	
Butler.....				102	4,785	
Galen.....	8,400	\$11,250		15,826	22,143	
Huron.....				392	7,442	
Lyons.....				6,080	22,968	
Macedon.....				16,302	18,077	
Marion.....					3,705	
Ontario.....				3,694	9,625	
Palmyra.....				12,714	21,060	
Rose.....				1,516	6,204	
Savannah.....				8,488	7,385	
Sodus.....				3,929	13,860	
Walworth.....					3,960	
Williamson.....				3,052	8,232	
Wolcott.....				1,986	11,025	
Total.....	\$15,600	\$11,250		\$94,326	\$197,355	

WESTCHESTER

Assessed values of property of

Mount Vernon, city.	\$57,000	\$391,510		\$14,475	\$288,550	
New Rochelle, city..	346,430	199,150		25,655	262,640	
White Plains, city...				54,250	126,060	
Yonkers, city.....	90,500			227,950	630,955	\$50,000
Bedford.....	6,875	4,420		51,227	86,970	
Cortlandt.....	66,200	8,400		44,119	146,058	
Eastchester.....	198,271	71,325		14,000	61,830	
Greenburg.....	82,700	265,200	\$10,000	690,935	371,925	
Harrison.....	1,750	35,105			31,063	
Lewisboro.....	2,000			15,941	17,899	
Mamaroneck.....	125,000	134,960		7,230	136,482	
Mount Pleasant.....	153,000	41,300		21,118	114,957	
New Castle.....	6,000	8,360		20,176	74,100	8,000
North Castle.....				8,800	23,985	
North Salem.....				9,939	8,612	
Ossining.....	6,500			91,100	82,492	
Pelham.....	35,250	63,653		750	39,988	
Poundridge.....	32,595			16,202	2,720	
Rye.....		207,219		41,230	199,036	
Scarsdale.....	2,505	23,920		8,250	57,408	
Somers.....				11,578	26,220	
Yorktown.....				4,452	21,240	
Total.....	\$1,212,576	\$1,454,522	\$10,000	\$1,379,377	\$2,811,190	\$58,000

NOTE.— For conclusion of this table, see page 223.

— Concluded

incorporated companies — Concluded

CITIES AND TOWNS	MERCANTILE AND MANUFACTURING COMPANIES			OTHER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Arcadia.....	\$222,214		\$50,500	\$78,050		
Butler.....						
Galen.....	19,200			10,060		
Huron.....						
Lyons.....	16,250			55,900		
Macedon.....	3,000			8,240		
Marion.....						
Ontario.....	52,622		13,230			
Palmyra.....	147,500		20,000	12,240		
Rose.....						
Savannah.....						
Sodus.....						
Walworth.....						
Williamson.....						
Wolcott.....						
Total.....	\$460,786		\$83,730	\$164,490		

— Concluded

incorporated companies — Concluded

Mount Vernon city	\$433,500			\$393,275		
New Rochelle city.	2,917,740			5,944,445		
White Plains city..	604,700			1,480,950		
Yonkers city.....	6,646,500		\$689,500	10,914,825		\$511,500
Bedford.....	137,925			403,650		
Corlandt.....	1,786,650		178,000	636,635		9,000
Eastchester.....	105,150		1,500	1,035,173		
Greenburg.....	389,350		35,000	3,812,975		25,000
Harrison.....	47,190			312,965		
Lewisboro.....	5,025		3,500	215,540		5,000
Mamaroneck.....	442,925			1,233,850		5,000
Mount Pleasant...	167,040		8,500	336,545		
New Castle.....	25,350		3,500	176,380		
North Castle.....	55,525			62,900		
North Salem.....	45,000					
Osining.....	421,900		153,674	865,075		
Pelham.....	291,698			846,386		
Poundridge.....						
Rye.....	288,304			1,622,200		
Scarsdale.....	107,780			619,374		
Somers.....	23,800			22,585		
Yorktown.....	24,250			23,850		
Total.....	\$14,967,302		\$1,073,174	\$30,959,578		\$555,500

WYOMING

Assessed values of property

TOWNS	Full value of special franchises. Aggregate for cities and towns	STEAM RAILROADS		
		Real	Special franchises equalized	Personal
Arcade.....	\$30,150	\$58,990	\$5,400	.....
Attica.....	81,625	98,350	10,890	.....
Bennington.....	11,975	6,000	.....	.....
Castile.....	29,850	114,900	1,925	.....
Covington.....	23,650	48,500	1,809	.....
Eagle.....	22,885	100,000	.....	.....
Gainesville.....	29,375	322,000	7,770	.....
Genesee Falls.....	9,050	89,838	.....	.....
Java.....	14,950	13,325	.....	.....
Middlebury.....	32,380	200,400	1,104	.....
Orangeville.....	19,000	.....	.....	.....
Perry.....	201,825	28,000	3,920	.....
Pike.....	15,800	1,500	.....	.....
Sheldon.....	16,250	15,000	.....	.....
Warsaw.....	174,375	260,000	6,320	.....
Wethersfield.....	13,450	.....	.....	.....
Total.....	\$726,590	\$1,356,803	\$39,138	.....

YATES

Assessed values of property

Barrington.....	\$8,600	.....	.....	.....
Benton.....	17,175	\$134,600	\$390	.....
Italy.....	4,850	24,200	.....	.....
Jerusalem.....	62,050	.....	.....	.....
Middlesex.....	7,550	51,500	.....	.....
Milo.....	92,850	206,500	11,736	.....
Potter.....	7,675	1,200	312	.....
Starkey.....	16,135	231,000	923	.....
Torrey.....	11,675	196,500	4,680	.....
Total.....	\$228,560	\$845,500	\$18,041	.....

NOTE.— For continuation of this table, see page 225.

COUNTY

of incorporated companies

TOWNS	ELECTRIC RAILROADS			GAS, ELECTRIC LIGHT, HEAT AND POWER COMPANIES		
	Real	Special franchises equalised	Personal	Real	Special franchises equalised	Personal
Arcade.....						
Attica.....				\$16,000	\$24,948	
Bennington.....					10,587	
Castile.....				86,000	4,221	
Covington.....					6,615	
Eagle.....						
Garnesville.....						
Genesee Falls.....						
Java.....						
Middlebury.....				4,575	12,420	
Orangeville.....						
Perry.....				35,900	122,960	
Pike.....				250	3,637	
Sheldon.....						
Warsaw.....				43,000	7,760	\$86,500
Wethersfield.....						
Total.....				\$185,725	\$193,148	\$86,500

COUNTY

of incorporated companies

Barrington.....						
Benton.....					\$520	
Italy.....						
Jerusalem.....	\$10,500	\$29,700		\$25,000		
Middlesex.....		9,360		44,500	18,360	
Vila.....				3,200	1,560	
Potter.....					1,065	
Starkey.....						
Torrey.....						
Total.....	\$10,500	\$39,060		\$72,700	\$21,505	

NOTE.— For continuation of this table, see page 226.

WYOMING

Assessed values of property of

TOWNS	WATER SUPPLY COMPANIES			TELEPHONE AND TELEGRAPH COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Arcade.....				\$5,761	\$17,099	
Attica.....				4,785	17,539	
Bennington.....				100	7,540	
Castile.....				774	10,472	
Covington.....				350	8,408	
Eagle.....	\$2,800	\$1,960		950	7,070	
Gainesville.....	3,300			3,120	12,792	
Genesee Falls.....	3,000			524	6,525	
Java.....				1,100	10,259	
Middlebury.....	550	483		3,550	8,245	
Orangeville.....					12,540	
Perry.....				400	34,580	\$15,000
Pike.....				3,450	8,212	
Sheldon.....	100			420	11,862	
Warsaw.....				12,673	39,420	
Wethersfield.....				2,000	9,205	
Total.....	\$9,750	\$2,443		\$39,957	\$221,768	\$15,000

YATES

Assessed values of property of

Barrington.....					\$5,160	
Benton.....				\$375	\$10,253	
Italy.....				450	3,589	
Jerusalem.....					11,753	
Middlesex.....				650	4,832	
Milo.....					23,076	
Potter.....				150	4,134	
Starkey.....					9,466	
Torrey.....				5,055	2,325	
Total.....				\$6,680	\$74,588	

NOTE.— For conclusion of this table, see page 227.

— Concluded

incorporated companies — Concluded

TOWNS	MERCANTILE AND MANUFACTURING COMPANIES			OTHER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Arcade.....	\$79,525			\$14,000		
Attica.....	62,500			17,700		
Bennington.....	4,300					
Castile.....	54,885		\$0,200	9,600		
Covington.....	10,350					
Eagle.....	15,000			900		
Gainesville.....	188,550	\$25,000	26,000	12,760		
Genesee Falls.....	41,780					
Java.....	3,000			4,420		
Middlebury.....	27,950					
Orangeville.....						
Perry.....	390,500		3,000	31,000		
Pike.....	4,400					
Sheldon.....	2,000					
Warsaw.....	178,800		19,500	20,500		
Wethersfield.....	2,700					
Total.....	\$1,066,240	\$25,000	\$57,700	\$110,880		

— Concluded

incorporated companies — Concluded

Barrington.....						
Benton.....						
Italy.....						
Jerusalem.....	\$3,000					
Middlesex.....						
Nilo.....		\$4,320		\$2,000		
Potter.....						
Starkey.....						
Torrey.....						
Total.....	\$3,000	\$4,320		\$2,000		

RECAPITU

Assessed values of property

COUNTIES	Full value of special franchises. Aggregate for counties	STEAM RAILROADS		
		Real	Special franchises equalized	Personal
Albany.....	\$11,516,715	\$6,409,100	\$734,707	\$1,000,000
Allegany.....	596,975	2,830,287	24,020	
Broome.....	2,710,135	3,299,946	152,304	
Cattaraugus.....	1,839,250	4,453,032	116,528	
Cayuga.....	1,629,500	2,930,590	259,160	
Chautauqua.....	4,431,385	6,106,034	312,376	
Chemung.....	2,148,420	1,974,135	232,408	
Chenango.....	445,230	1,592,525	178,394	
Clinton.....	452,525	1,319,585	133,190	
Columbia.....	605,930	5,574,313	59,105	
Cortland.....	576,892	1,102,535	46,801	
Delaware.....	454,400	2,342,662	24,523	
Dutchess.....	2,847,575	8,569,060	707,009	
Erie.....	38,356,750	39,658,023	3,885,063	
Essex.....	416,275	1,200,383	15,639	25,000
Franklin.....	660,850	1,339,002	17,046	
Fulton.....	1,681,600			
Genesee.....	1,308,300	6,075,836	105,115	
Greene.....	406,550	457,700	27,067	
Hamilton.....	52,060	85,529	18,502	
Herkimer.....	1,928,685	3,848,172	164,314	
Jefferson.....	1,472,500	2,366,963	481,152	
Lewis.....	227,250	564,005	27,784	
Livingston.....	859,305	3,441,305	41,174	
Madison.....	803,090	2,644,665	139,880	
Monroe.....	22,863,275	5,957,409	1,129,558	
Montgomery.....	1,269,315	3,582,163	185,869	
Nassau.....	4,479,400	1,825,602	29,900	
New York (Greater).....	459,868,350	181,888,995	49,597,518	1,827,000
Niagara.....	6,035,175	4,758,472	544,464	
Oneida.....	7,471,035	7,516,984	656,857	
Onondaga.....	13,279,500	6,864,963	1,259,957	
Ontario.....	1,622,650	3,762,250	141,016	
Orange.....	2,509,450	6,606,256	135,394	
Orleans.....	702,375	1,271,250	49,310	
Oswego.....	1,630,820	2,748,235	436,824	113,950
Otsego.....	668,525	1,558,130	20,307	
Putnam.....	247,300	1,257,025	18,990	
Rensselaer.....	6,397,925	6,010,503	966,220	
Rockland.....	1,193,100	1,405,625	30,405	330,550
Saint Lawrence.....	1,148,825	2,839,045	63,142	
Saratoga.....	1,818,300	3,421,903	136,605	
Schenectady.....	4,504,225	5,575,606	368,730	
Schoharie.....	182,750	1,065,078	7,894	
Schuyler.....	241,225	1,100,930	17,375	
Seneca.....	880,675	1,631,890	147,905	
Steuben.....	1,851,320	1,890,440	245,870	
Suffolk.....	3,316,000	1,992,830	33,488	
Sullivan.....	227,575	1,449,486	3,745	
Tioga.....	394,975	2,324,180	46,832	
Tompkins.....	1,173,100	1,116,745	52,568	
Ulster.....	2,551,150	2,620,725	707,844	
Warren.....	753,650	577,885	9,120	
Washington.....	1,007,425	1,134,242	147,880	
Wayne.....	1,433,275	4,204,895	124,043	
Westchester.....	18,199,975	21,814,246	668,139	
Wyoming.....	726,590	1,356,803	39,138	
Yates.....	228,560	845,500	18,041	
Total.....	\$649,305,937	\$404,161,683	\$65,944,207	\$3,316,500

NOTE.— For continuation of this table, see page 229.

LATION

of incorporated companies

COUNTIES	ELECTRIC RAILROADS			GAS, ELECTRIC LIGHT, HEAT AND POWER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Albany.....	\$1,376,300	\$3,620,400	.....	\$3,340,650	\$3,331,477	\$351,000
Allegany.....	68,656	26,768	.....	493,601	143,319	.....
Broome.....	40,500	409,960	.....	4,600	923,916	21,000
Cattaraugus.....	353,938	209,593	.....	488,118	454,736	20,800
Cayuga.....	489,466	231,380	.....	212,757	528,931	.....
Chautauque.....	514,549	583,094	\$12,000	418,641	1,156,287	.....
Chemung.....	1,066,883	1,072,555	122,000	32,000	24,094	.....
Chemung.....	.....	.....	.....	27,400	51,997	1,900
Clinton.....	15,500	15,000	.....	90,620	42,525	.....
Columbia.....	593,580	91,429	.....	11,836	17,140	.....
Cortland.....	99,034	135,316	.....	20,000	61,464	.....
Delaware.....	.....	.....	.....	35,330	49,952	.....
Dutchess.....	69,400	293,845	5,000	144,020	213,060	.....
Erie.....	1,702,635	9,391,029	.....	3,904,051	10,471,016	.....
Faxon.....	13,020	15,400	.....	52,850	43,932	.....
Franklin.....	.....	.....	.....	127,950	186,820	.....
Fulton.....	467,407	164,170	.....	407,755	562,759	.....
Genesee.....	800	18,000	.....	545,843	500,657	30,650
Greene.....	800	9,760	.....	72,250	75,070	.....
Hamilton.....	.....	.....	.....	.....	.....	.....
Herkimer.....	947,350	396,930	.....	373,500	383,277	31,465
Jefferson.....	90,060	139,560	.....	93,000	429,267	.....
Lewis.....	44,180	9,099	.....	145,250	42,922	.....
Livingston.....	54,675	.....	.....	95,667	191,714	6,000
Madison.....	129,600	122,650	.....	39,050	89,071	.....
Monroe.....	484,885	6,588,505	.....	1,237,221	7,938,231	500
Montgomery.....	589,473	92,530	.....	185,199	197,788	300
Nassau.....	214,612	348,964	.....	274,143	726,128	.....
New York (Gr'ter).....	85,082,525	162,040,912	132,500	86,650,000	141,076,014	3,968,200
Niagara.....	996,707	994,660	.....	6,991,263	1,085,433	5,000
Oneida.....	443,807	1,149,914	.....	934,302	1,489,727	45,000
Oneida.....	2,254,787	3,077,370	.....	2,941,206	3,974,590	.....
Ontario.....	546,008	222,260	100,000	286,480	322,081	101,000
Orange.....	133,685	162,720	.....	427,349	536,053	21,650
Orleans.....	246,550	51,720	.....	159,000	93,369	.....
Oswego.....	150,625	103,780	16,470	1,220,925	302,803	160,635
Oswego.....	334,100	64,918	.....	98,450	97,209	200
Putnam.....	3,700	.....	250	37,800	16,728	.....
Rensselaer.....	778,136	1,973,201	.....	1,459,105	1,675,945	.....
Rockland.....	.....	7,000	.....	319,824	182,460	.....
Saint Lawrence.....	7,960	21,600	.....	1,043,866	386,895	300
Saratoga.....	659,151	309,225	.....	875,705	274,269	2,000
Schenectady.....	747,720	1,161,063	.....	340,560	1,177,207	20,000
Schoharie.....	.....	.....	.....	29,648	28,827	.....
Schuyler.....	14,000	47,250	.....	3,700	26,023	.....
Seneca.....	80,985	119,700	.....	233,502	151,880	.....
Steuben.....	127,550	121,510	.....	190,472	251,787	.....
Suffolk.....	45,123	103,223	4,000	244,784	578,790	53,200
Sullivan.....	.....	.....	.....	83,050	22,576	.....
Tioga.....	32,000	34,400	.....	170,050	92,393	.....
Tompkins.....	86,500	83,800	25,000	79,059	510,300	42,000
Ulster.....	98,250	222,825	.....	344,550	473,531	500
Warren.....	115,265	119,500	.....	173,370	158,348	.....
Washington.....	106,575	62,321	.....	171,105	156,234	.....
Wayne.....	678,344	346,439	.....	296,731	227,004	.....
Westchester.....	1,258,185	2,443,450	35,000	1,797,839	5,782,240	11,000
Wyoming.....	.....	.....	.....	185,725	193,148	86,500
Yates.....	10,500	39,060	.....	72,700	21,505	.....
Total.....	\$104,466,041	\$199,069,758	\$452,220	\$120,735,422	\$190,202,919	\$4,980,800

NOTE.—For continuation of this table, see page 230.

RECAPITULA

Assessed values of property of

COUNTIES	WATER SUPPLY COMPANIES			TELEPHONE AND TELEGRAPH COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Albany.....	\$5,000	\$74,650		\$947,813	\$925,962	\$12,000
Allegany.....		12,540		107,418	139,863	
Broome.....	65,000	79,040		70,532	334,606	
Cattaraugus.....	17,330	21,794		109,725	427,904	4,000
Cayuga.....	51,700	11,900		30,018	253,895	
Chautauqua.....	98,444	5,980		197,887	603,793	6,500
Chemung.....	4,100		\$1,000	211,178	274,307	
Chenango.....	59,200	56,049		9,985	103,376	
Clinton.....		1,160		40,320	99,543	
Columbia.....		750		86,228	251,128	3,900
Cortland.....	6,800			26,292	150,299	
Delaware.....	76,085	75,491		59,811	77,694	
Dutchess.....	37,032	51,790		272,673	465,095	
Erie.....	474,441	332,560		1,336,801	3,342,115	
Essex.....	15,800	17,460		37,475	139,883	
Franklin.....	3,600	18,021	5,000	18,273	73,927	1,200
Fulton.....	5,300	4,200		18,780	366,891	10,000
Genesee.....				152,575	378,162	2,700
Greene.....	13,600	16,755		20,749	90,898	500
Hamilton.....	400	560		3,450	11,918	
Herkimer.....	183,840	8,040		181,446	290,844	7,000
Jefferson.....				92,390	432,417	1,200
Lewis.....	1,000	2,084	1,000	22,350	64,678	3,363
Livingston.....	28,962	15,320		75,139	363,785	1,500
Madison.....				59,670	212,159	6,000
Monroe.....	245,650	195,595		99,649	2,509,955	1,500
Montgomery.....	7,000	6,040		92,606	219,074	
Nassau.....	535,615	321,592	2,000	94,903	828,738	
New York (Greater).....	1,757,258	3,108,108	18,500	28,565,510	66,028,179	326,100
Niagara.....	115,750	36,400		140,603	547,271	1,500
Oneida.....	456,043	785,405	1,125	407,611	581,251	
Onondaga.....	763,078	230,143	45,000	992,696	1,284,216	700
Ontario.....	238,080			67,715	487,008	5,000
Orange.....	52,575	47,350		241,140	309,661	2,025
Orleans.....	50,550	14,825		154,168	330,006	
Oswego.....	11,300	14,710		36,943	282,649	15,470
Otsego.....	124,700	122,358	2,400	36,420	146,925	3,100
Putnam.....				67,356	114,931	300
Rensselaer.....	63,500	57,655		117,581	700,249	
Rockland.....	102,500	246,585	37,000	85,600	325,942	
Saint Lawrence.....		27,258		86,893	273,071	600
Saratoga.....	500	270		96,566	340,082	1,550
Schenectady.....	13,420	2,000		241,116	486,473	
Schoharie.....	18,900	17,170		4,721	78,492	
Schuyler.....				5,152	57,482	
Seneca.....	154,689	104,320		59,810	166,999	
Steuben.....				213,176	326,536	
Suffolk.....	133,416	513,355		170,353	674,454	4,313
Sullivan.....	500	4,707		40,849	35,059	
Tioga.....	35,000	34,000		54,400	105,705	
Tompkins.....	3,000			80,076	182,978	600
Ulster.....	5,750	6,360		196,964	262,242	200
Warren.....	6,880	3,958		54,150	151,821	
Washington.....	23,500	76,036		40,739	229,240	
Wayne.....	15,600	11,250		94,326	197,355	
Westchester.....	1,212,576	1,454,522	10,000	1,379,377	2,811,190	58,000
Wyoming.....	9,750	2,443		39,957	221,768	15,000
Yates.....				6,680	74,588	
Total.....	\$7,304,705	\$8,250,559	\$123,025	\$38,254,284	\$91,246,732	\$445,821

NOTE.— For conclusion of this table, see page 231.

TION — Concluded

incorporated companies — Concluded

COUNTIES	MERCANTILE AND MANUFACTURING COMPANIES			OTHER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Albany	2,200		\$477,409	\$6,354,275	\$834,855	\$158,000
Allegany	7,325			332,421	14,949	
Broome	9,923	3,545	905,500	239,810	21,355	32,000
Cattaraugus	9,890	1,760	54,650	465,513	13,138	
Cayuga	9,835		343,421	406,235		20,500
Chautauque	7,135	16,455	68,650	140,810	12,020	
Chemung	7,000	13,200	534,800	953,058	19,107	69,200
Chenango	4,728		34,000	26,000	31,500	2,000
Clinton	5,045	9,010	97,900	76,930	120	
Columbia	5,166		222,682	300,970		21,610
Cortland	514,550		30,500	139,086	3,000	
Delaware	22,000			151,100	109	
Dutchess	4,037,067	13,250	1,535,850	1,762,720	1,500	606,631
Essex	33,370,058	54,290		30,536,379	63,327	
Franklin	3,977,966		5,750	1,108,855		500
Fulton	1,043,421		75,000	105,465		900
Genesee	531,454		128,500	258,220		1,175
Greene	2,340,450		1,377,800	626,150		
Hamilton	1,334,550		1,500	187,270		79,000
Herkimer	14,700					
Jefferson	4,019,649	1,080	413,300	363,265		28,550
Levy	1,905,220	390		149,500		
Livingston	1,000,930	9,796	2,000	750		
Madison	1,142,780	5,180	31,100	271,190		500
Monroe	194,850		4,050			
Montgomery	16,705,475		5,687,500	564,425		10,500
Nassau	1,714,580	12,580	194,400	186,365		463,337
New York (Greater)	1,447,980	786	197,700	8,838,905	34,996	182,700
Niagara	26,968,480	1,621,381	148,921,800	1,327,180,563	1,020	49,143,200
Oranget	14,263,842		378,450	2,950,190		5,500
Ontario	8,706,241		3,154,050	3,384,157		5,913,749
Oneida	17,220,433	44,100	3,609,180	6,577,860	1,100	314,216
Orange	1,506,225		745,450	651,900		61,098
Orleans	2,203,501	9,630	371,750	2,100,187	5,346	100,123
Oswego	635,650			552,410	20,925	
Rensselaer	1,736,180		2,423,869	457,150	18,274	20,300
Saratoga			57,400	99,575		4,000
Schenectady	359,250		236,250	237,900		56,250
Schoharie	5,249,435	4,000	851,000	1,284,772	222,642	10,000
Schoyler	1,959,678		309,772	388,750		37,650
Schoyler	5,601,144	8,675	456,600	1,398,330		9,600
Schoyler	3,534,290	3,510	59,400	821,499		
Schoyler	8,888,490	13,392	4,115,500	933,105		14,500
Schoyler	240,500		3,800	35,470		
Schoyler	89,150	1,740	3,000	153,050	1,450	
Schoyler	689,200			160,330		
Schoyler	4,854		329,523	29,922		
Schoyler	902,645	5,655	111,000	2,316,715		101,150
Schoyler	5,125			125,850	2,920	
Schoyler	32,500			2,500		
Schoyler	850,130		47,600	428,260		4,600
Schoyler	2,092,619	352	97,850	935,494		128,150
Schoyler	1,308,185		95,000	418,005		1,000
Schoyler	1,857,375	4,235	93,000	83,500	51,300	
Schoyler	460,786		83,730	104,490		
Schoyler	14,907,302		1,073,174	30,970,578		555,500
Schoyler	1,066,240	25,000	57,700	110,880		
Schoyler	3,000	4,320		2,000		
Total	\$423,694,445	\$2,154,738	\$181,104,808	\$1,439,179,159	\$1,377,947	\$59,157,749

TABULATION
OF THE
AGGREGATE VALUATIONS OF REAL AND PERSONAL
ESTATE, TAXES LEVIED, RECEIPTS, INDEBTED-
NESS, AND SINKING FUNDS, AND
TAX RATES
IN THE
CITIES AND TOWNS OF NEW YORK

Statistics as to acres of land, population, assessment of real and personal estate, amount of taxes for State, county, town, court and stenographer's, and armory purposes, receipts from recording mortgages, taxes on bank stock, bonded indebtedness, temporary indebtedness and sinking funds obtained from clerks of boards of supervisors.

Statistics as to the amount of taxes for city purposes, and receipts from other sources, obtained from fiscal officials of cities.

Statistics as to amount of taxes for village purposes, and receipts from other sources obtained from fiscal officials of villages.

Statistics as to amount of taxes for school purposes, and receipts from State for public schools obtained from the State Education Department.

Statistics as to amount of receipts from liquor licenses obtained from the State Excise Department.

ALBANY

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several cities and

CITIES AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of cor- porations and special fran- chises	Equalized value of real estate, including village property, real estate of cor- porations and special fran- chises
Albany, city.....	10,067	107,979	\$104,701,690	\$102,687,611
Berne.....	37,766	1,638	643,998	653,902
Bethlehem.....	30,188	5,590	3,075,303	3,122,598
Coeymans (including Ravena vil- lage).....	30,164	4,581	2,085,236	2,249,636
Cohoes, city.....	2,600	23,433	12,238,558	13,198,048
Colonie.....	29,450	9,989	7,446,933	7,303,681
Green Island (including Green Island village).....	650	4,533	2,439,175	2,631,480
Guilderland (including Altamont village).....	34,921	3,690	1,589,790	1,715,129
Knox.....	25,392	1,101	574,515	619,810
New Scotland (including Voorhees- ville village).....	35,722	2,924	1,633,799	1,762,823
Rensselaerville.....	36,595	1,619	726,545	737,718
Watervliet, city.....	931	14,990	5,828,025	6,287,507
Westerlo.....	35,570	1,263	560,797	569,421
Total.....	310,016	183,330	\$143,539,364	\$143,539,364

ALLEGANY

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns of

Alfred (including Alfred village)....	19,200	1,495	\$848,790	\$780,982
Allen.....	22,764	627	260,594	280,302
Alma.....	23,349	752	487,816	716,427
Almond.....	27,374	1,279	719,431	560,638
Amity (including Belmont village) ..	21,960	2,015	1,153,067	1,012,173
Andover (including Andover village)	23,756	2,013	1,135,237	1,140,755
Angelica (including Angelica village)	22,740	1,718	673,553	714,428
Belfast.....	21,988	1,477	900,730	905,108
Birdsall.....	22,267	564	256,905	248,350
Bolivar (including Bolivar village) ..	22,600	2,180	1,376,083	1,347,316
Burns (including Canaseraga village)	15,482	1,289	774,353	687,638
Caneadea.....	21,950	1,250	1,207,520	1,047,927
Centerville.....	22,000	813	362,207	373,804
Clarksville.....	22,805	743	350,870	412,242
Cuba (including Cuba village).....	22,150	2,376	1,454,538	1,338,836
Friendship (including Friendship vil- lage).....	22,760	2,050	1,041,126	981,607
Genesee.....	22,905	1,061	659,241	709,096
Granger.....	20,450	709	488,870	434,124
Grove.....	21,070	752	375,016	349,265
Hume.....	24,274	1,915	1,108,418	1,226,800
Independence.....	21,572	1,177	559,166	509,376
New Hudson.....	22,200	762	436,141	438,261
Rushford.....	22,350	1,326	519,890	529,383
Scio.....	22,289	1,064	624,755	653,591
Ward.....	17,455	506	213,679	189,750
Wellsville (including Wellsville vil- lage).....	22,647	5,856	3,127,951	3,317,773
West Almond.....	22,109	462	238,526	242,881
Willing.....	22,150	924	408,647	503,357
Wirt (including Richburg village) ..	22,860	1,061	680,010	731,436
Total.....	639,476	40,216	\$22,443,130	\$22,443,626

NOTE.— For continuation of this table, see page 235.

COUNTY

*of taxes levied, receipts other than taxes, indebtedness and sinking
bonds of Albany county for the year 1916.*

CITIES AND TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessment under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	TAXES
				Amount for State purposes
Albany, city.....	88	\$6,931,800	\$6,208,263	
Berne.....	85	3,900		
Bethlehem.....	85	20,000		
Corymans (including Ravena vil- lage).....	80	34,500	40,744	
Coboes, city.....	80	192,500	799,900	
Colonie.....	88	213,960		
Green Island (including Green Island village).....	80			
Guilderland (including Altamont vil- lage).....	80	22,850	36,339	
Knox.....	80	1,200		
New Scotland (including Voorhees- ville village).....	80	16,050		
Rensselaerville.....	85	11,550		
Watervliet, city.....	80	27,670	124,314	
Westerlo.....	85	850		
Total.....		\$7,476,830	\$7,209,560	

COUNTY

*of taxes levied, receipts other than taxes, indebtedness and sinking
bonds of Allegany county for the year 1916.*

Alfred (including Alfred village).....	83	\$16,630	\$33,648	
Allen.....	71			
Alma.....	52	3,150		
Almond.....	98	8,700		
Amity (including Belmont village).....	87	56,275	105,403	
Andover (including Andover village).....	76	23,950	104,221	
Angelica (including Angelica village).....	72	10,300	54,782	
Belfast.....	76	12,550	106,866	
Berndt.....	79	4,700		
Bolivar (including Bolivar village).....	78	44,800	103,139	
Canaseraga (including Canaseraga village).....	86	18,020		
Caraden.....	88	13,400		
Cattaraugus.....	74			
Chester.....	65			
Cuba (including Cuba village).....	83	52,200	287,154	
Friendship (including Friendship village).....	81	63,400	229,711	
Friendship.....	71	3,613		
Friendship.....	86	1,050		
Friendship.....	82			
Friendship.....	69	8,300	82,015	
Friendship.....	75	16,500	38,872	
New Hudson.....	76	41,800		
Richford.....	75	10,150		
Richford.....	73	8,100		
Richford.....	86			
Wellsville (including Wellsville vil- lage).....	72	131,050	516,316	
West Almond.....	75			
Wellington.....	62			
Wellington (including Richburg village).....	71	7,450		
Total.....		\$556,098	\$1,662,077	

NOTE.—For continuation of this table, see page 236.

ALBANY

Statement of the aggregate valuation of real

CITIES AND TOWNS	TAXES — (Continued)			
	Amount for court and stenog- rapher's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Albany, city.....	\$6,180 68	\$16,048 39	\$585,349 20	\$2,307,008 97
Berne.....	37 09	96 30	3,512 55	
Bethlehem.....	177 19	460 08	16,780 94	
Coeymans (including Ravena vil- lage).....	128 79	334 40	12,196 90	
Cohoes, city.....	755 00	1,960 39	71,503 27	208,552 89
Colonie.....	423 87	1,100 59	40,142 93	
Green Island (including Green Island village).....	148 37	385 25	11,051 66	
Guilderland (including Altamont village).....	97 99	254 44	9,280 52	
Knox.....	35 01	90 92	3,316 09	
New Scotland (including Voorhees- ville village).....	100 30	260 43	9,498 88	
Rensselaerville.....	42 24	109 69	4,000 98	
Watervliet, city.....	356 07	924 55	33,721 98	118,350 22
Westerlo.....	32 15	83 49	3,045 15	
Total.....	\$8,514 73	\$22,108 92	\$806,401 05	\$2,633,912 08

ALLEGANY

Statement of the aggregate valuation of real

Alfred (including Alfred village)....	\$58 02	\$178 95	\$3,761 04	
Allen.....	20 82	64 23	1,349 87	
Alma.....	53 23	164 16	3,450 15	
Almond.....	41 65	128 46	2,699 91	
Amity (including Belmont village) ..	75 19	231 93	4,874 40	
Andover (including Andover village)	84 75	261 39	5,493 62	
Angelica (including Angelica village)	53 08	163 70	3,440 53	
Belfast.....	67 24	207 39	4,358 80	
Birdsall.....	18 45	56 91	1,195 99	
Bolivar (including Bolivar village)..	100 09	308 73	6,488 38	
Burns (including Canaseraga village)	51 09	157 56	3,311 51	
Caneadea.....	77 85	240 12	5,046 59	
Centerville.....	27 77	85 65	1,800 16	
Clarksville.....	30 63	94 46	1,985 27	
Cuba (including Cuba village).....	99 43	306 66	6,445 13	
Friendship (including Friendship village).....	72 93	224 92	4,727 20	
Genesee.....	52 08	162 48	3,414 85	
Granger.....	32 25	99 47	2,090 65	
Grove.....	25 95	80 03	1,681 98	
Hume.....	91 14	281 12	5,908 10	
Independence.....	42 30	130 47	2,741 99	
New Hudson.....	32 55	100 42	2,110 57	
Rushford.....	39 33	121 31	2,549 39	
Scio.....	48 56	149 76	3,147 55	
Ward.....	14 10	43 48	913 79	
Wellsville (including Wellsville vil- lage).....	246 49	760 23	15,977 66	
West Almond.....	18 04	55 65	1,169 66	
Willing.....	37 40	115 34	2,424 06	
Wirt (including Richburg village) ..	54 35	167 60	3,522 44	
Total.....	\$1,667 36	\$5,142 58	\$108,081 24	

NOTE.— For continuation of this table, see page 237.

— Continued

and personal estate in Albany county, etc.

CITIES AND TOWNS	TAXES — (Concluded)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Albany, city.....			\$492,286 66	\$3,406,873 88
Berne.....	\$9,842 69		5,754 72	19,243 35
Bethlehem.....	20,446 74		15,783 94	53,648 89
Coeymans (including Ravena vil- lage).....	17,907 27	\$4,025 00	18,022 48	52,614 84
Cohoes, city.....			62,521 90	345,293 45
Colonie.....	27,306 89		37,326 76	106,301 04
Green Island (including Green Island village).....	2,001 11	22,056 08	13,844 51	52,486 98
Guilderland (including Altamont village).....	12,014 29	4,512 24	16,981 10	43,140 58
Knox.....	6,241 40		3,474 56	13,157 98
New Scotland (including Voorhees- ville village).....	19,301 79	2,832 25	7,129 17	39,122 82
Rensselaerville.....	11,716 00		5,190 18	21,059 09
Watervliet, city.....			51,831 91	205,184 73
Westerlo.....	10,678 95		3,861 06	17,700 80
Total.....	\$137,457 13	\$33,425 57	\$734,008 95	\$4,375,828 43

— Continued

and personal estate in Allegany county, etc.

Alfred (including Alfred village)....	\$7,088 27	\$3,352 47	\$8,894 23	\$23,332 98
Len.....	5,092 31		2,365 73	8,892 96
Lena.....	6,048 46		5,169 71	14,885 71
Almond.....	8,014 53		6,426 83	17,311 38
Anty (including Belmont village)..	9,078 71	4,991 60	10,157 44	29,409 27
Andover (including Andover village)	10,468 64	5,002 20	9,367 74	30,678 34
Angelica (including Angelica village)	12,982 72	6,070 35	7,725 51	30,435 89
Belfast.....	18,989 38		11,754 93	35,377 74
Birdsall.....	3,987 61		1,843 79	7,102 75
Bolivar (including Bolivar village)..	6,104 40	8,000 00	11,509 46	32,511 06
Burns (including Canaseraga village)	7,012 57	2,437 23	8,276 26	21,246 22
Canadesa.....	10,889 43		4,001 83	20,255 82
Centerville.....	5,545 39		3,370 30	10,829 27
Charlottesville.....	6,916 92		2,535 43	11,562 71
Cuba (including Cuba village).....	12,883 88	9,125 00	14,495 83	43,355 93
Friendship (including Friendship village).....	9,414 50	5,668 94	10,989 17	31,097 66
Frederick.....	4,767 41		3,010 18	11,407 60
Fraser.....	6,167 87		2,362 36	10,752 60
Grave.....	4,268 41		2,152 37	8,208 74
Hama.....	16,287 87		9,668 82	32,237 05
Independence.....	7,883 79		3,904 13	14,702 68
New Hudson.....	5,839 51		3,835 94	11,918 99
Richford.....	6,184 68		5,947 58	14,842 29
Richmond.....	7,896 39		5,503 94	16,746 20
Ward.....	5,095 51		2,057 33	8,124 21
Wellsville (including Wellsville vil- lage).....	8,839 26	28,728 34	36,082 73	90,634 71
West Almond.....	6,365 80		1,819 97	9,429 12
Willing.....	6,044 01		2,298 45	10,919 26
Wirt (including Richburg village)..	9,005 70	2,225 32	6,259 22	21,234 63
Total.....	\$235,163 93	\$75,601 45	\$203,787 21	\$620,443 77

NOTE.— For continuation of this table, see page 238.

ALBANY

Statement of the aggregate valuation of real

CITIES AND TOWNS	Rate of tax per \$1 of assess- ment actual rate for cities and aver- age rate for towns	RECEIPTS			
		Liquor licenses	Record- ing mort- gages	Taxes on bank stock	From State for public schools
Albany, city.....	.0256	\$180,240 54	\$16,401 87	\$62,082 63	\$53,059 33
Berne.....	.0297	658 13	20 54		3,348 51
Bethlehem.....	.0173	1,830 88	432 65		2,298 47
Coeymans (including Ravena vil- lage).....	.0237	3,114 37	173 15	407 44	5,079 50
Cohoes, city.....	.0244	34,495 82	550 64	7,999 00	7,796 31
Colonie.....	.0138	9,602 26	1,568 48		4,846 32
Green Island (including Green Island village).....	.0215	3,848 62	41 30		1,749 09
Guilderland (including Altamont village).....	.0267	787 50	244 78	363 39	3,807 73
Knox.....	.0228		31 86		1,804 21
New Scotland (including Voorhees- ville village).....	.0237	876 00	106 13		2,405 86
Rensselaerville.....	.0285	496 88	26 42		2,672 19
Watervliet, city.....	.0356	19,030 71	633 55	1,243 14	8,149 20
Westerlo.....	.0315		17 88		2,682 09
Total.....		\$254,980 71	\$20,249 25	\$72,095 60	\$99,698 81

ALLEGANY

Statement of the aggregate valuation of real

Alfred (including Alfred village)...	.0269		\$123 40	\$336 48	\$3,190 30
Allen.....	.0341		17 16		1,594 59
Alma.....	.0303		70 25		1,756 46
Almond.....	.0239		78 90		2,299 26
Amity (including Belmont village)	.0243		152 92	1,054 03	3,271 90
Andover (including Andover vil- lage).....	.0264		132 44	1,042 21	2,422 95
Angelica (including Angelica vil- lage).....	.0443		62 63	547 32	3,174 88
Belfast.....	.0387	\$116 40	258 90	1,068 66	3,891 71
Birdsall.....	.0271		61 80		1,181 36
Bolivar (including Bolivar village)	.0228	1,312 61	186 02	1,031 39	2,424 82
Burns (including Canaseraga vil- lage).....	.0268	551 45	196 32		2,710 64
Caneadea.....	.0165		664 11		1,361 12
Centerville.....	.0298		138 26		1,539 98
Clarksville.....	.0329		35 88		1,117 77
Cuba (including Cuba village)....	.0287	301 92	213 57	2,871 54	3,175 46
Friendship (including Friendship village).....	.0172		121 45	2,297 11	3,928 62
Genesee.....	.0219		91 27		820 38
Granger.....	.0218		169 85		899 08
Grove.....	.0218		51 31		1,705 83
Hume.....	.0288		244 08	820 15	3,198 35
Independence.....	.0255		17 51	388 72	1,514 05
New Hudson.....	.0249		65 60		1,935 43
Rushford.....	.0280		65 60		3,514 92
Scio.....	.0264		190 37		1,807 26
Ward.....	.0380		22 12		1,437 03
Wellsville (including Wellsville vil- lage).....	.0278	2,652 67	456 53	5,163 16	7,567 52
West Almond.....	.0395		18 93		1,450 86
Willing.....	.0267		26 38		1,088 50
Wirt (including Richburg village)...	.0309		157 74		2,237 23
Total.....		\$4,935 05	\$4,091 90	\$16,620 77	\$68,218 26

NOTE.— For conclusion of this table, see page 239.

— Concluded

and personal estate in Albany county, etc.

CITIES AND TOWNS	RECEIPTS — (Concluded)		Bonded indebtedness	Temporary indebtedness	Sinking funds
	Other sources, including licenses, fees and water rents	Aggregate			
Albany, city.....	\$71,799 60	\$383,583 97	\$9,985,103	\$420,594	
Berne.....		4,027 18	10,448		
Bethlehem.....		4,561 50	20,206		
Coeysmans (including Ravena village).....	102 00	8,876 46	53,500		
Cohoes, city.....	36,167 38	87,008 65	773,481		
Colonie.....		16,017 06	20,000		
Green Island (including Green Island village).....		5,639 01	12,000		
Guilderland (including Altamont village).....		5,203 40	21,500		
Knox.....		1,836 07	1,000		
New Scotland (including Voorheesville village).....		3,387 99	33,000		
Rensselaerville.....		3,195 49	1,600		
Watervliet, city.....	1,344 50	30,401 10	1,029,316		
Westerlo.....		2,699 97	2,000		
Total.....	\$109,413 48	\$556,437 85	\$11,963 154		
		County.....	2,386,000		
			\$14,349,154	\$420,594	

— Concluded

and personal estate in Allegany county, etc.

Alfred (including Alfred village) ..	\$65 00	\$3,715 18	\$35,400		
Allen.....		1,611 75			
Alma.....		1,826 71			
Almond.....		2,378 16			
Amity (including Belmont village) ..	954 27	5,433 12	46,500		
Andover (including Andover village) ..	116 56	3,714 16	16,049		
Angelica (including Angelica village) ..	637 50	4,422 33	65,200		
Belfast.....		5,335 67	59,500		
Birdsall.....		1,243 16	53,700		
Bolivar (including Bolivar village) ..	87 00	5,041 84	30,200		
Burns (including Canaseraga village) ..		3,458 41	10,000		
Canadota.....		2,025 23			
Centerville.....		1,678 24			
Clarksville.....		1,153 65			
Cuba (including Cuba village).....	2,850 91	9,413 40	51,000		
Friendship (including Friendship village) ..	573 09	6,920 27	46,200		
Genesee.....		911 65			
Granger.....		1,068 93			
Grove.....		1,757 14			
Hume.....		4,263 18	4,000		
Independence.....		1,920 28			
New Hudson.....		2,001 03			
Rushford.....		3,580 52			
Scio.....		1,997 63			
Ward.....		1,459 15			
Wellsville (including Wellsville village) ..	7,046 57	22,886 45	393,820		
West Almond.....		1,469 79			
Willing.....		1,114 88			
Wirt (including Richburg village) ..		2,394 97	5,500		
Total.....	\$12,330 90	\$106,196 88	\$817,069		

BROOME

*Statement of the aggregate valuations, real and personal, amount
funds, and tax rates in the several towns*

CITY AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of cor- porations and special fran- chises	Equalized value of real estate, including village property, real estate of cor- porations and special fran- chises
Barker.....	24,551	987	\$632,573	\$609,180
Binghamton, city.....	5,711	53,668	38,980,940	39,349,448
Binghamton.....	15,611	731	267,725	252,031
Chenango.....	21,253	1,273	824,345	812,540
Colesville.....	48,499	2,525	1,242,577	1,224,782
Conklin.....	26,486	942	818,933	807,205
Dickinson (including Port Dickin- son village).....	3,134	1,222	826,995	796,413
Fenton.....	20,145	1,240	738,847	711,524
Kirkwood.....	18,292	942	820,912	731,683
Lisle (including Lisle village).....	29,719	1,477	693,709	668,055
Maine.....	28,313	1,339	599,404	557,997
Nanticoke.....	15,514	549	198,645	187,000
Sanford (including part of Deposit village).....	55,593	2,805	1,579,424	1,556,805
Triangle (including Whitney Point village).....	25,345	1,633	694,463	667,882
Union (including Endicott, Johnson City and Union villages).....	14,437	15,236	8,221,382	8,298,913
Vestal.....	31,949	1,688	813,067	783,000
Windsor (including Windsor village)	69,244	2,384	1,262,785	1,202,268
Total.....	453,796	90,641	\$59,216,726	\$59,216,726

NOTE.— For continuation of this table, see page 241.

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking and city of Broome county for the year 1916.

CITY AND TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessment under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	TAXES
				Amount for State purposes
Barker.....	87	\$9,250		
Binghamton, city.....	83	\$1,973,120	\$1,223,975	
Binghamton.....	89			
Chemango.....	85	2,400		
Colesville.....	85	8,800		
Conklin.....	85			
Dickinson (including Port Dickinson village).....	87	3,000		
Fenton.....	87			
Kirkwood.....	94			
Lisle (including Lisle village).....	87	4,700	27,175	
Maine.....	90	7,250		
Nanticoke.....	89	850		
Sanford (including part of Deposit village).....	85	9,200	84,543	
Triangle (including Whitney Point village).....	87	3,500	48,188	
Union (including Endicott, Johnson City and Union villages).....	83	54,250	127,056	
Vestal.....	87			
Windsor (including Windsor village).....	88	2,500	28,353	
Total.....		\$2,078,820	\$1,539,290	

NOTE.— For continuation of this table, see page 242.

Statement of the aggregate valuation of real

CITY AND TOWNS	TAXES — (Continued)			
	Amount for court and stenog- rapher's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Barker.....	\$43 60	\$86 43	\$1,960 89	
Binghamton, city.....	2,914 64	5,736 90	131,057 53	\$576,838 27
Binghamton.....	17 75	35 13	799 24	
Chenango.....	57 47	113 28	2,584 57	
Colesville.....	87 01	171 40	3,912 34	
Conklin.....	56 92	112 25	2,560 00	
Dickinson (including Port Dickin- son village).....	56 37	111 11	2,535 35	
Fenton.....	50 17	98 91	2,256 59	
Kirkwood.....	51 60	101 71	2,320 52	
Lisle (including Lisle village).....	47 44	93 53	2,133 63	
Maine.....	39 85	82 94	1,788 32	
Nanticoke.....	13 23	26 20	595 69	
Sanford (including part of Deposit village).....	110 48	217 97	4,966 23	
Triangle (including Whitney Point village).....	47 43	93 47	2,132 09	
Union (including Endicott, Johnson City and Union villages).....	589 32	1,152 37	26,500 47	
Vestal.....	55 22	108 83	2,483 09	
Windsor (including Windsor village).....	84 97	167 39	3,820 98	
Total.....	\$4,323 47	\$8,509 91	\$194,407 53	\$576,838 27

NOTE.— For continuation of this table, see page 243.

— Continued

and personal estate in Broome county, etc.

CITY AND TOWNS	TAXES — (Concluded)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Barker.....	\$3,550 00		\$5,137 34	\$10,778 26
Binghamton, city.....			301,826 00	1,018,373 43
Binghamton.....	3,150 00		1,883 17	5,885 20
Chenango.....	4,158 00		4,018 86	10,932 18
Colesville.....	8,000 00		9,488 93	21,659 68
Conklin.....	3,000 00		3,627 37	9,356 54
Dickinson (including Port Dickinson village).....	350 00	\$3,758 96	3,379 29	10,191 08
Fenton.....	3,000 00		2,547 97	7,953 64
Kirkwood.....	3,150 00		3,389 21	9,013 04
Lisle (including Lisle village).....	5,982 00	1,475 87	6,523 62	16,256 09
Maine.....	3,450 00		3,047 70	8,408 81
Nanticoke.....	1,100 00		1,730 96	3,466 08
Sanford (including part of Deposit village).....	6,175 00	6,347 85	22,618 18	40,435 71
Triangle (including Whitney Point village).....	4,136 50	2,812 83	7,711 71	16,934 03
Union (including Endicott, Johnson City and Union villages).....	6,216 44	88,285 37	105,992 71	228,736 68
Vestal.....	5,500 00		4,759 96	12,907 10
Windsor (including Windsor village).....	5,350 00	3,000 00	10,367 13	22,790 47
Total.....	\$66,267 94	\$105,680 88	\$498,050 11	\$1,454,078 11

NOTE.— For continuation of this table, see page 244.

Statement of the aggregate valuation of real

CITY AND TOWNS	Rate of tax per \$1 of assess- ment actual rate for cities and aver- age rate for towns	RECEIPTS			
		Liquor licenses	Record- ing mort- gages	Taxes on bank stock	From State for public schools
Barker.....	.0167		\$25 91		\$2,613 28
Binghamton, city.....	.0296	\$75,072 32	8,587 58	\$12,239 75	26,311 05
Binghamton.....	.0219		66 69		1,080 72
Chenango.....	.0132		105 10		1,960 06
Colesville.....	.0173		133 39		4,450 57
Conklin.....	.0114		52 36		1,218 75
Dickinson (including Port Dickin- inson village).....	.0122		250 00		700 81
Fenton.....	.0107		106 34		1,423 43
Kirkwood.....	.0109	111 37	238 32		1,780 09
Lisle (including Lisle village).....	.0232	228 69	63 31	271 75	2,492 23
Maine.....	.0138		54 69		1,963 17
Nanticoke.....	.0173		21 62		1,238 57
Sanford (including part of Deposit village).....	.0254	89 10	341 06	845 43	6,043 66
Triangle (including Whitney Point village).....	.0242		59 60	481 88	3,262 72
Union (including Endicott, John- son City and Union villages)...	.0276		2,896 73	1,270 56	12,592 39
Vestal.....	.0158		146 23		2,695 87
Windsor (including Windsor vil- lage).....	.0180	5 57	138 61	283 53	5,071 48
Total.....		\$75,507 05	\$13,287 54	\$15,392 90	\$76,898 85

NOTE.— For conclusion of this table, see page 245.

— Concluded

and personal estate in Broome county, etc.

CITY AND TOWNS	RECEIPTS — (Concluded)		Bonded indebtedness	Temporary indebtedness	Sinking funds
	Other sources, including licenses, fees and water rents	Aggregate			
Barker.....		\$2,639 19			
Binghamton, city.....	\$10,735 09	132,945 79			
Binghamton.....		1,147 41			
Chenango.....		2,065 16			
Coleville.....		4,583 96			
Conklin.....		1,271 11			
Dickinson (including Port Dickinson village).....		950 81	\$1,500		
Fenton.....		1,529 77	9,500		
Kirkwood.....		2,129 78			
Lisle (including Lisle village).....	76 00	3,131 98			
Maine.....		2,017 86			
Nanticoke.....		1,260 19			
Sanford (including part of Deposit village).....		7,319 25			
Triangle (including Whitney Point village).....	369 50	4,173 70			
Union (including Endicott, Johnson City and Union villages)...	478 88	17,238 56	3,000		
Vestal.....		2,842 10	3,000		
Windsor (including Windsor village).....	1,558 82	7,058 01			
Total.....	\$13,218 29	\$194,304 63	\$17,000		

CATTARAUGUS

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several cities and

CITIES AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of cor- porations and special fran- chises	Equalized value of real estate, including village property, real estate of cor- porations and special fran- chises
Allegany (including Allegany vil- lage).....	44,989	3,356	\$1,814,258	\$1,994,289
Ashford.....	37,799	1,524	685,810	820,294
Carrollton (including Limestone vil- lage).....	26,872	1,260	816,502	767,451
Cold Spring.....	18,786	722	428,604	431,273
Conewango.....	22,846	1,142	673,320	792,504
Dayton (including South Dayton village).....	23,137	1,770	1,028,246	894,030
East Otto.....	25,236	1,062	462,877	527,484
Elko.....	14,393	302	137,045	100,487
Ellicottville (including Ellicottville village).....	28,459	1,844	898,610	904,172
Farmersville.....	29,443	976	562,136	573,919
Franklinville (including Franklin- ville village).....	31,804	3,174	1,604,249	1,591,319
Freedom.....	25,998	1,124	736,990	639,679
Great Valley.....	33,715	1,513	767,377	858,197
Hinsdale.....	24,786	1,090	768,212	833,717
Humphrey.....	22,583	625	263,235	217,568
Ischua.....	20,540	775	438,720	411,890
Leon.....	23,023	925	535,525	464,726
Little Valley (including Little Valley village).....	18,968	1,836	801,779	717,558
Lyndon.....	21,107	549	256,353	234,101
Machias.....	25,890	1,575	782,547	787,415
Mansfield.....	24,821	867	510,831	492,480
Napoli.....	23,063	783	312,715	301,536
New Albion (including Cattaraugus village).....	22,988	2,152	941,346	850,306
Olean, city.....	760	17,925	9,952,806	10,155,482
Olean.....	21,086	1,324	1,109,382	1,451,890
Otto.....	20,104	839	605,747	609,524
Perrysburg (including Perrysburg village).....	18,238	1,123	663,065	697,349
Persia (including part of Gowanda village).....	13,296	1,800	1,219,304	1,131,358
Portville (including Portville village) Randolph (including East Randolph and Randolph villages).....	22,106	2,455	1,041,102	992,373
Red House.....	23,040	2,578	826,615	856,013
Salamanca, city.....	36,392	700	347,154	330,092
Salamanca.....	3,943	8,370	4,736,483	4,284,560
Salamanca.....	7,844	414	227,150	242,072
South Valley.....	23,356	497	155,693	140,567
Yorkshire (including Delavan vil- lage).....	23,580	1,639	678,166	692,279
Total.....	804,991	70,610	\$37,789,954	\$37,789,974

NOTE.— For continuation of this table, see page 247.

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking towns of Cattaraugus county for the year 1916.

CITIES AND TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessments under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	TAXES
				Amount for State purposes
Allegany (including Allegany village).....	62	\$5,800	\$65,967	.....
Ashford.....	57	20,336	.....	.....
Carrollton (including Limestone village).....	73	1,850	.....	.....
Cold Spring.....	68	3,000	.....	.....
Conewango.....	58	12,825	53,043	.....
Dayton (including South Dayton village).....	79	36,450	40,577	.....
East Otto.....	60	7,000	.....	.....
Elko.....	94	3,615	.....	.....
Ellicottville (including Ellicottville village).....	68	24,800	85,401	.....
Farmersville.....	67	17,650	.....	.....
Franklinville (including Franklinville village).....	69	60,550	167,736	.....
Freedom.....	79	18,180	.....	.....
Great Valley.....	61	3,200	.....	.....
Hinsdale.....	63	3,300	.....	.....
Humphrey.....	83	5,050	.....	.....
Lehwa.....	73	14,600	.....	.....
Leon.....	79	8,050	.....	.....
Little Valley (including Little Valley village).....	77	28,800	60,505	.....
Lyndon.....	75	7,000	.....	.....
Machias.....	68	4,400	.....	.....
Mansfield.....	71	10,600	.....	.....
Napoli.....	71	950	.....	.....
New Albion (including Cattaraugus village).....	76	40,850	192,565	.....
Orlean, city.....	67	229,450	1,833,766	.....
Orlean.....	52	.....	.....	.....
Otto.....	68	38,475	.....	.....
Perrysburg (including Perrysburg village).....	65	5,700	.....	.....
Pavia (including part of Gowanda village).....	74	21,800	122,251	.....
Portville (including Portville village).....	72	85,500	.....	.....
Randolph (including East Randolph and Randolph villages).....	66	23,550	134,270	.....
Red House.....	72	43,850	.....	.....
Salamanca, city.....	76	37,600	182,864	.....
Salamanca.....	64	1,000	.....	.....
South Valley.....	76	2,500	.....	.....
Yorkshire (including Delavan village).....	67	12,000	33,077	.....
Total.....	.....	\$840,281	\$2,972,022	.....

NOTE.— For continuation of this table, see page 248.

CATTARAUGUS

Statement of the aggregate valuation of real

CITIES AND TOWNS	TAXES — (Continued)			
	Amount for court and stenog- rapher's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Allegany (including Allegany vil- lage).....	\$143 25	\$429 32	\$9,768 90	.....
Ashford.....	60 21	180 45	4,105 82	.....
Carrollton (including Limestone vil- lage).....	55 10	165 12	3,757 45	.....
Cold Spring.....	31 10	93 21	2,121 09	.....
Conewango.....	57 67	172 87	3,933 42	.....
Dayton (including South Dayton village).....	66 65	199 72	4,544 68	.....
East Otto.....	38 28	114 73	2,610 54	.....
Elko.....	7 46	22 34	508 46	.....
Ellicottville (including Ellicottville village).....	66 54	199 40	4,537 32	.....
Farmersville.....	42 37	126 98	2,889 36	.....
Franklinville (including Franklin- ville village).....	118 32	354 56	8,068 12	.....
Freedom.....	47 12	141 21	3,213 13	.....
Great Valley.....	61 70	184 89	4,207 27	.....
Hinsdale.....	59 95	179 66	4,088 19	.....
Humphrey.....	15 95	47 78	1,087 32	.....
Ischua.....	30 55	91 54	2,083 08	.....
Leon.....	33 86	101 48	2,309 15	.....
Little Valley (including Little Valley village).....	53 46	160 20	3,645 39	.....
Lyndon.....	17 27	51 75	1,177 59	.....
Machias.....	56 72	169 95	3,867 41	.....
Mansfield.....	36 04	107 98	2,457 16	.....
Napoli.....	21 67	64 92	1,477 42	.....
New Albion (including Cattaraugus village).....	63 83	191 28	4,352 62	.....
Olean, city.....	743 84	2,229 07	50,722 45	\$94,334 95
Olean.....	104 00	311 64	7,091 37	.....
Otto.....	46 41	139 09	3,164 98	.....
Perrysburg (including Perrysburg village).....	50 36	150 91	3,433 85	.....
Persia (including part of Gowanda village).....	82 60	247 52	5,632 29	.....
Portville (including Portville village) Randolph (including East Randolph and Randolph villages).....	77 20	231 36	5,264 59	.....
Red House.....	63 00	188 79	4,295 99	.....
Salamanca, city.....	26 79	80 26	1,826 42	.....
Salamanca.....	309 58	927 73	21,110 45	66,471 55
South Valley.....	17 41	52 17	1,187 22	.....
Yorkshire (including Delavan vil- lage).....	10 25	30 71	698 77	.....
Total.....	\$2,766 96	\$8,291 76	\$188,679 23	\$160,806 50

NOTE.— For continuation of this table, see page 249.

— Continued

and personal estate in Cattaraugus county, etc.

CITIES AND TOWNS	TAXES — (Concluded)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Allegany (including Allegany village).....	\$12,456 13	\$4,056 00	\$11,620 40	\$38,474 00
Ashford.....	10,661 87		6,755 83	121,764 18
Carrollton (including Limestone village).....	5,460 38	3,225 60	10,498 26	123,161 91
Cold Spring.....	3,474 93		2,625 16	8,345 49
Conewango.....	8,232 82		6,778 89	119,175 67
Dayton (including South Dayton village).....	8,002 86	3,610 79	13,295 93	29,720 63
East Otto.....	6,242 87		4,037 82	13,044 24
Elto.....	3,353 74		1,531 59	5,423 59
Ellicottville (including Ellicottville village).....	6,508 07	4,002 72	11,676 97	26,991 02
Farmersville.....	6,731 64		3,799 57	13,580 92
Franklinville (including Franklinville village).....	10,197 00	16,549 15	14,925 82	50,212 97
Freedom.....	11,234 12		5,419 03	20,054 61
Great Valley.....	10,343 75		7,298 59	22,096 20
Hindale.....	21,866 56		5,504 33	31,698 69
Humphrey.....	2,118 83		1,630 00	4,899 88
Ischua.....	6,913 51		2,968 43	12,087 11
Leon.....	5,476 95		3,924 86	11,846 30
Little Valley (including Little Valley village).....	5,832 29	7,959 99	10,299 73	27,951 06
London.....	4,947 47		1,816 75	8,010 83
Machias.....	7,300 71		11,299 87	22,694 66
Mamfield.....	5,017 47		3,240 88	10,859 53
Napoli.....	3,928 47		2,357 63	7,850 11
New Albion (including Cattaraugus village).....	6,788 55	6,999 64	11,171 53	29,567 45
Dean, city.....			120,323 15	268,353 46
Dean.....	6,145 31		1,047 07	14,699 39
Otto.....	6,371 82		4,721 39	14,443 69
Perrysburg (including Perrysburg village).....	4,651 64	409 59	4,872 18	13,568 53
Perris (including part of Gowanda village).....	5,231 97	13,775 26	18,205 10	43,174 74
Portville (including Portville village).....	13,650 02	3,509 04	12,074 93	34,807 14
Randolph (including East Randolph and Randolph villages).....	6,656 32	10,758 08	11,219 90	33,182 08
Red House.....	5,118 15		2,695 22	9,746 84
Salamanca, city.....			47,460 60	136,279 91
Salamanca.....	2,032 84		2,099 45	5,389 09
South Valley.....	4,518 21		1,433 51	6,691 45
Yorkshire (including Delavan village).....	8,231 97	1,659 10	7,580 42	21,113 07
Total.....	\$235,699 24	\$76,514 96	\$388,210 79	\$1,060,969 44

NOTE.— For continuation of this table, see page 250.

CATTARAUGUS

Statement of the aggregate valuation of real

CITIES AND TOWNS	Rate of tax per \$1 of assess- ment actual rate for cities and aver- age rate for towns	RECEIPTS			
		Liquor licenses	Record- ing mort- gages	Taxes on bank stock	From State for public schools
Allegany (including Allegany vil- lage).....	.0211	\$1,114 26	\$196 27	\$659 67	\$3,525 52
Ashford.....	.0308	226 38	170 51		2,868 28
Carrollton (including Limestone village).....	.0283	882 00	92 94		1,905 93
Cold Spring.....	.0194		139 52		948 94
Conewango.....	.0279		132 06	530 43	2,336 91
Dayton (including South Dayton village).....	.0279		460 70	405 77	2,611 62
East Otto.....	.0277		38 78		1,915 90
Elko.....	.0385		13 48		564 94
Ellicottville (including Ellicottville village).....	.0292		87 57	854 01	3,644 74
Farmersville.....	.0261		66 73		1,897 76
Franklinville (including Franklin- ville village).....	.0301	132 30	292 54	1,677 36	4,394 44
Freedom.....	.0265		146 43		2,006 17
Great Valley.....	.0286	110 25	110 69		2,379 01
Hinsdale.....	.0410		171 35		1,914 43
Humphrey.....	.0182		23 79		1,027 89
Ischua.....	.0266		64 53		1,274 53
Leon.....	.0217		67 63		1,486 35
Little Valley (including Little Val- ley village).....	.0336		144 29	605 05	3,177 81
Lyndon.....	.0304		32 38		991 23
Machias.....	.0288		95 97		2,877 01
Mansfield.....	.0208		31 76		1,482 99
Napoli.....	.0250		33 35		1,073 62
New Albion (including Cattarau- gus village).....	.0301		166 22	1,925 65	3,986 14
Olean, city.....	.0282	22,569 64	2,220 95	18,337 66	13,121 90
Olean.....	.0132	110 25	168 74		415 31
Otto.....	.0224	330 75	8 99		1,300 88
Perrysburg (including Perrysburg village).....	.0202		129 52		1,500 56
Persia (including part of Gowanda village).....	.0347	1,505 30	226 97	1,222 51	3,704 18
Portville (including Portville vil- lage).....	.0308	5 51	81 01		2,794 69
Randolph (including East Ran- dolph and Randolph villages)...	.0390		273 00	1,342 70	3,552 85
Red House.....	.0249		48 16		979 28
Salamanca, city.....	.024	11,786 10	775 07	1,828 64	6,162 90
Salamanca.....	.0236	169 05	65 34		545 43
South Valley.....	.0422		19 94		1,086 18
Yorkshire (including Delavan vil- lage).....	.0305		84 86	330 77	3,506 85
Total.....		\$38,941 79	\$6,882 04	\$29,720 22	\$88,902 57

NOTE.— For conclusion of this table, see page 251.

— Concluded

and personal estate in Cattaraugus county, etc.

CITIES AND TOWNS	RECEIPTS — (Concluded)		Bonded indebtedness	Temporary indebtedness	Sinking funds
	Other sources, including licenses, fees and water rents	Aggregate			
Allegany (including Allegany village).....		\$5,495 72	\$32,400		
Ashford.....		3,265 17			
Carrollton (including Limestone village).....	\$1,175 97	4,056 84	9,000		
Cold Spring.....		1,088 46			
Cornwango.....		2,999 40	868		
Dayton (including South Dayton village).....	214 64	3,692 73	26,000		
East Otto.....		1,954 68			
Elko.....		578 42	600		
Ellicottville (including Ellicottville village).....	108 50	4,694 82			
Farmersville.....		1,874 49			
Franklinville (including Franklinville village).....	128 88	6,625 52	105,450		
Freedom.....		2,152 60			
Great Valley.....		2,599 95	4,000		
Hinsdale.....		2,115 78	2,500		
Humphrey.....		1,051 68			
Isbua.....		1,339 06			
Leon.....		1,553 98	1,250		
Little Valley (including Little Valley village).....	527 54	4,454 69	36,390	\$5,462	
Lyndon.....		1,023 61			
Machias.....		2,972 98	24,500		
Mansfield.....		1,514 75			
Napoli.....		1,106 97			
New Albion (including Cattaraugus village).....	234 30	6,312 31	20,200		
Oran, city.....	13,149 22	69,399 37	697,116		
Oran.....		694 30			
Otto.....		1,640 62			
Perrysburg (including Perrysburg village).....		1,630 08			
Persia (including part of Gowanda village).....	675 94	7,334 90	43,457		
Portville (including Portville village).....	3,222 92	6,103 53	24,000		
Randolph (including East Randolph and Randolph villages)...	173 00	5,341 55	68,170		
Red House.....		1,027 44			
Salamanca, city.....	6,113 84	26,666 55	312,303	135,119	
Salamanca.....		779 82			
South Valley.....		1,106 12			
Yorkshire (including Delavan village).....		3,922 48	8,250		
Total.....	\$25,724 75	\$190,171 37	\$1,416,454		
		County.....	24,000		
			\$1,440,454	\$140,581	

CAYUGA

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns

CITIES AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of cor- porations and special fran- chises	Equalized value of real estate, including village property, real estate of cor- porations and special fran- chises
Auburn, city.....	5,070	32,468	\$21,339,627	\$21,203,838
Aurelius (including Cayuga village).....	18,533	1,469	1,391,940	1,420,346
Brutus (including Weedsport vil- lage).....	12,635	2,438	1,785,539	1,790,512
Cato (including Cato and Meridian villages).....	19,887	1,588	949,440	933,650
Conquest	21,634	1,225	749,585	733,528
Fleming.....	13,402	1,031	785,855	812,766
Genoa.....	24,014	1,853	820,045	947,357
Ira.....	21,367	1,467	793,220	775,638
Ledyard (including Aurora village).....	22,089	1,620	1,052,221	1,107,030
Locke.....	14,607	843	498,975	491,654
Ments (including Port Byron vil- lage).....	9,778	1,991	1,219,522	1,226,115
Montezuma.....	10,499	914	861,561	848,391
Moravia (including Moravia village).....	17,738	2,239	1,101,923	1,087,245
Niles.....	23,476	1,254	679,730	674,111
Owasco.....	12,771	1,503	1,135,804	1,132,594
Scipio.....	21,988	1,417	968,443	1,028,483
Sempronius.....	17,414	743	391,100	379,872
Sennett.....	17,561	1,481	1,154,960	1,103,418
Springport (including Union Springs village).....	13,509	1,502	862,812	933,058
Sterling (including Fair Haven vil- lage).....	26,343	2,469	1,731,836	1,644,424
Summerhill.....	14,981	604	314,262	296,038
Throop.....	11,378	963	626,390	620,898
Venice.....	24,141	1,402	774,680	812,032
Victory.....	21,179	1,258	626,577	622,049
Total.....	415,994	65,751	\$42,625,047	\$42,625,047

NOTE.— For continuation of this table, see page 253.

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking and city of Cayuga county for the year 1916.

CITIES AND TOWNS	Rate of equalisation used by board of supervisors in equalizing real estate assessment under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	TAXES
				Amount for State purposes
Auburn, city.....	90	\$631,394	\$767,405	.....
Aurelius (including Cayuga village).....	88	4,100	.....	.....
Brutus (including Weedsport village).....	89	65,450	.....	.....
Cato (including Cato and Meridian villages).....	91	9,500	36,682	.....
Conquest.....	91	7,005	.....	.....
Fleming.....	87	3,500	.....	.....
Genoa.....	78	11,100	35,000	.....
Ira.....	92	19,655	.....	.....
Ledyard (including Aurora village).....	85	52,275	142,144	.....
Locke.....	91	2,600	33,600	.....
Mentz (including Port Byron village).....	89	23,025	.....	.....
Montesuma.....	91	8,000	.....	.....
Moravia (including Moravia village).....	91	25,150	262,906	.....
Niles.....	90	8,650	.....	.....
Owasco.....	90	.....	.....	.....
Scipio.....	84	77,150	.....	.....
Nempronius.....	92	6,000	.....	.....
Sennett.....	94	11,425	.....	.....
Springport (including Union Springs village).....	83	31,750	.....	.....
Sterling (including Fair Haven village).....	94	27,750	.....	.....
Summerhill.....	95	4,800	.....	.....
Throop.....	90	1,000	.....	.....
Venice.....	85	12,075	.....	.....
Victory.....	90	14,250	.....	.....
Total.....	.....	\$1,057,604	\$1,277,737	.....

NOTE.— For continuation of this table, see page 254.

Statement of the aggregate valuation of real

CITIES AND TOWNS	TAXES — (Continued)			
	Amount for court and stenog- rapher's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Auburn, city.....	\$1,093 40	\$4,815 65	\$133,981 78	\$478,517 16
Aurelius (including Cayuga village)	71 33	314 16	8,724 56	.....
Brutus (including Weedsport vil- lage)	92 94	409 32	11,416 52	.....
Cato (including Cato and Meridian villages).....	47 23	208 01	5,777 35	.....
Conquest.....	37 08	163 32	4,543 77	.....
Fleming.....	40 88	180 02	5,003 54	.....
Genoa.....	48 00	211 38	5,875 48	.....
Ira.....	39 82	175 40	4,873 17	.....
Ledyard (including Aurora village) .	58 05	255 68	7,100 56	.....
Locke.....	24 75	109 01	3,031 77	.....
Ments (including Port Byron vil- lage).....	62 55	275 49	7,657 97	.....
Montezuma.....	42 88	188 87	5,245 24	.....
Moravia (including Moravia village)	55 70	245 33	6,860 07	.....
Niles.....	34 19	150 58	4,179 91	.....
Owasco.....	56 72	249 79	6,947 12	.....
Scipio.....	55 37	243 84	6,773 42	.....
Sempronius.....	19 32	85 10	2,367 30	.....
Sennett.....	55 83	245 87	6,827 15	.....
Springport (including Union Springs village).....	48 31	212 78	5,910 96	.....
Sterling (including Fair Haven vil- lage).....	83 73	368 79	10,253 67	.....
Summerhill.....	15 06	66 35	1,851 63	.....
Throop.....	31 14	137 16	3,813 33	.....
Venice.....	41 27	181 75	5,047 91	.....
Victory.....	31 86	140 33	3,910 59	.....
Total.....	\$2,187 41	\$9,633 98	\$267,974 77	\$478,517 16

NOTE.— For continuation of this table, see page 255.

— Continued

and personal estate in Cayuga county, etc.

CITIES AND TOWNS	TAXES — (Concluded)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Auburn, city.....			\$172,800 00	\$791,207 99
Aurelius (including Cayuga village).....	\$8,526 08	\$2,000 00		
Brutus (including Weedsport vil- lage).....	7,764 71	9,875 17	5,983 58 12,962 60	25,619 71 42,521 26
Cato (including Cato and Meridian villages).....	9,905 44	1,542 73	6,076 06	23,556 82
Conquest.....	4,604 94		3,759 25	13,108 36
Fleming.....	5,667 82		2,430 95	13,323 21
Franklin.....	5,903 88		9,037 07	21,075 81
Irma.....	9,083 54		6,495 44	20,667 37
Ledyard (including Aurora village).....	9,555 29	2,436 34	6,274 19	25,680 11
Locke.....	7,215 36		1,968 40	12,349 29
Montezuma (including Port Byron vil- lage).....	8,570 65	4,417 80	8,400 34	29,384 80
Montezuma.....	3,501 40		3,136 23	12,114 62
Moravia (including Moravia village).....	7,966 94	6,775 45	12,266 94	34,170 43
Niles.....	8,649 68		4,136 41	17,150 77
Oriskany.....	8,942 89		6,515 40	22,711 92
Oriskany.....	7,715 18		5,402 32	20,190 13
Remondino.....	5,381 82		2,778 75	10,632 29
Sennett.....	8,227 80		4,096 37	19,453 02
Springport (including Union Springs village).....	5,691 39	4,092 84	7,160 89	23,117 17
Verling (including Fair Haven vil- lage).....	14,515 05	2,036 68	9,713 86	36,971 78
Summerhill.....	4,119 25		1,986 76	8,039 05
Throop.....	5,471 38		2,467 00	11,920 01
Verice.....	6,555 01		4,090 24	15,916 18
Victory.....	7,040 25		3,245 24	14,368 27
Total.....	\$170,575 75	\$33,177 01	\$303,184 29	\$1,265,250 37

NOTE.— For continuation of this table, see page 256.

CAYUGA

Statement of the aggregate valuation of real

CITIES AND TOWNS	Rate of tax per \$1 of assess- ment actual rate for cities and aver- age rate for towns	RECEIPTS			
		Liquor licenses	Record- ing mort- gages	Taxes on bank stock	From State for public schools
Auburn, city.....	.0324	\$40,644 28	\$1,406 60	\$7,674 05	\$17,262 47
Aurelius (including Cayuga vil- lage).....	.0183	330 75	89 50	.....	1,648 66
Brutus (including Weedsport vil- lage).....	.0229	1,263 84	245 45	.....	2,147 68
Cato (including Cato and Meridian villages).....	.0245	.....	43 92	366 82	1,939 52
Conquest.....	.0173	.....	60 55	.....	1,588 88
Fleming.....	.0168	.....	76 08	.....	741 03
Genoa.....	.0250	220 50	123 20	350 00	2,749 72
Ira.....	.0254	.....	76 46	.....	2,836 60
Ledyard (including Aurora village)	.0232	.....	46 05	1,421 44	1,716 67
Locke.....	.0246	.....	25 26	336 00	1,433 66
Ments (including Port Byron vil- lage).....	.0236	.....	145 28	.....	2,549 74
Montezuma.....	.0139	912 13	44 87	.....	1,005 79
Moravia (including Moravia vil- lage).....	.0303	.....	148 11	2,629 06	5,321 43
Niles.....	.0246	.....	65 56	.....	1,746 82
Owasco.....	.0199	330 75	173 21	.....	1,143 96
Scipio.....	.0193	.....	72 21	.....	1,817 62
Sempronius.....	.0267	.....	42 73	.....	1,385 77
Sennett.....	.0166	.....	58 58	.....	1,200 32
Springport (including Union Springs village).....	.0258	220 50	85 00	.....	2,160 96
Sterling (including Fair Haven vil- lage).....	.0210	.....	100 80	.....	2,806 33
Summerhill.....	.0251	.....	29 22	.....	1,525 34
Throop.....	.0189	.....	61 77	.....	823 27
Venice.....	.0202	.....	35,75	.....	1,719 87
Victory.....	.0224	.....	48 69	.....	1,415 99
Total.....	.....	\$43,922 75	\$3,304 85	\$12,777 37	\$60,688 10

NOTE.— For conclusion of this table, see page 257.

— Concluded
and personal estate in Cayuga county, etc.

CITIES AND TOWNS	RECEIPTS — (Concluded)		Bonded indebtedness	Temporary indebtedness	Sinking funds
	Other sources, including licenses, fees and water rents	Aggregate			
Auburn, city.....	\$17,874 92	\$84,862 32	\$1,052,141		
Aurelius (including Cayuga village).....		2,068 91			
Brutus (including Weedsport village).....	308 90	3,965 87	33,900		
Cato (including Cato and Meridian villages).....	186 00	2,536 26	7,500		
Conquest.....		1,649 43			
Fleming.....		817 11			
Genoa.....		3,443 42			
Ira.....		2,913 06			
Ledyard (including Aurora village).....		3,184 16			
Locke.....		1,794 92	12,900		
Mentz (including Port Byron village).....	3,192 11	5,887 13	19,900		
Montezuma.....		1,962 79			
Moravia (including Moravia village).....	234 15	8,332 75	42,000		
Niles.....		1,812 38			
Passco.....		1,647 92			
Scipio.....		1,889 88			
Tempronius.....		1,428 50			
Vernett.....		1,258 90			
Springport (including Union Springs village).....	684 71	3,151 17			
Spring (including Fair Haven village).....	46 34	2,953 47			
Summerhill.....		1,554 56			
Tarop.....		885 04			
Venice.....		1,755 62			
Wray.....		1,464 68			
Total.....	\$22,527 13	\$143,220 20	\$1,168,341		

CHAUTAUQUA

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several cities and

CITIES AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of cor- porations and special fran- chises	Equalized value of real estate, including village property, real estate of cor- porations and special fran- chises
Arkwright.....	22,083	843	\$320,924	\$332,089
Busti (including Lakewood village).....	30,168	2,351	1,603,620	1,599,720
Carroll.....	20,658	1,714	748,495	632,851
Charlotte (including Sinclairville vil- lage).....	22,964	1,308	514,640	509,731
Chautauqua (including Mayville vil- lage).....	41,318	3,933	3,107,598	2,992,400
Cherry Creek (including Cherry Creek village).....	22,957	1,630	567,160	485,460
Clymer.....	21,958	1,341	698,500	645,702
Dunkirk, city.....	3,270	17,441	9,734,180	10,172,156
Dunkirk.....	3,360	429	678,121	765,646
Ellery (including Bemus Point vil- lage).....	30,098	1,876	1,234,891	1,097,643
Ellicott (including Celeron and Fal- coner villages).....	19,065	5,216	2,673,160	2,647,609
Ellington.....	23,081	1,317	443,865	379,920
French Creek.....	21,832	941	371,380	330,110
Gerry.....	21,992	1,194	720,622	544,674
Hanover (including Forestville and Silver Creek villages).....	30,402	6,465	3,857,876	3,821,005
Harmony (including Panama vil- lage).....	54,734	3,072	2,054,599	1,515,400
Jamestown, city.....	4,364	37,780	17,773,117	20,367,403
Kiantone.....	11,436	641	363,375	322,988
Mina.....	22,028	1,021	437,870	421,640
Poland.....	22,447	1,442	714,179	761,761
Pomfret (including Fredonia village).....	26,491	7,535	3,717,297	4,090,855
Portland (including Brocton village).....	21,347	3,352	2,604,990	2,440,630
Ripley.....	30,761	2,482	2,190,530	1,598,648
Sheridan.....	22,675	2,077	3,056,190	2,315,725
Sherman (including Sherman vil- lage).....	22,980	1,732	917,582	815,610
Stockton.....	29,037	1,830	881,005	814,412
Villanova.....	22,826	1,148	442,480	398,419
Westfield (including Westfield vil- lage).....	29,341	4,707	3,935,345	3,543,384
Total.....	655,673	116,818	\$66,363,591	\$66,363,591

NOTE.— For continuation of this table, see page 259.

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking towns of Chautauqua county for the year 1916.

CITIES AND TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessment under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	TAXES
				Amount for State purposes
Arkwright.....	67	.....	.....	.....
Busti (including Lakewood village).....	69	\$74,900	.....	.....
Carroll.....	82	7,750	.....	.....
Charlotte (including Sinclairville village).....	70	13,050	.....	.....
Chautauqua (including Mayville village).....	72	66,350	\$50,650	.....
Cherry Creek (including Cherry Creek village).....	81	.....	38,285	.....
Clymer.....	75	42,050	31,741	.....
Dunkirk, city.....	66	110,100	573,687	.....
Dunkirk.....	66	.....	.....	.....
Ellery (including Bemus Point village).....	78	23,000	.....	.....
Ellicott (including Celeron and Falconer villages).....	70	1,000	35,027	.....
Ellington.....	81	15,640	.....	.....
French Creek.....	78	2,800	.....	.....
Gerry.....	93	15,400	.....	.....
Hanover (including Forestville and Silver Creek villages).....	70	85,050	196,777	.....
Harmony (including Panama village).....	84	64,100	.....	.....
Janestown, city.....	60	350,150	1,850,734	.....
Kiantone.....	78	1,500	.....	.....
Mina.....	72	4,650	.....	.....
Poland.....	65	5,050	.....	.....
Pomfret (including Fredonia village).....	63	19,450	71,036	.....
Portland (including Brocton village).....	74	53,600	64,171	.....
Ripley.....	95	81,300	39,684	.....
Sheridan.....	91	83,425	.....	.....
Sherman (including Sherman village).....	78	43,700	55,686	.....
Stockton.....	75	25,500	.....	.....
Villanova.....	77	5,600	.....	.....
Westfield (including Westfield village).....	77	49,500	181,704	.....
Total.....	.....	\$1,244,615	\$3,189,182	.....

NOTE.— For continuation of this table, see page 260.

CHAUTAUQUA

Statement of the aggregate valuation of real

CITIES AND TOWNS	TAXES — (Continued)			
	Amount for court and stenog- rapher's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Arkwright.....	\$22 86	\$72 07	\$1,443 62	.....
Busti (including Lakewood village) .	115 30	363 43	7,279 74	.....
Carroll.....	44 11	139 02	2,784 76	.....
Charlotte (including Sinclairville village).....	35 99	113 45	2,272 58	.....
Chautauqua (including Mayville village).....	210 60	663 81	13,296 69	.....
Cherry Creek (including Cherry Creek village).....	33 42	105 35	2,110 34	.....
Clymer.....	47 35	149 25	2,989 73	.....
Dunkirk, city.....	730 32	2,301 77	46,105 28	\$85,000 00
Dunkirk.....	30 43	95 91	1,921 05	.....
Ellery (including Bemus Point vil- lage).....	77 16	243 20	4,871 55	.....
Ellicott (including Celeron and Fal- coner villages).....	182 36	574 80	11,513 77	.....
Ellington.....	27 24	85 84	1,719 54	.....
French Creek.....	22 92	72 25	1,447 19	.....
Gerry.....	38 56	121 55	2,434 70	.....
Hanover (including Forestville and Silver Creek villages).....	268 93	847 69	16,980 01	.....
Harmony (including Panama vil- lage).....	108 75	342 78	6,866 24	.....
Jamestown, city.....	1,426 48	4,496 22	90,061 35	\$ 335,332 85
Kiantone.....	22 34	70 42	1,410 58	.....
Mina.....	29 35	92 51	1,853 13	.....
Poland.....	52 79	166 41	3,333 40	.....
Pomfret (including Fredonia village)	283 00	892 02	17,867 91	.....
Portland (including Brocton village)	171 73	541 30	10,842 67	.....
Ripley.....	115 57	364 58	7,302 90	.....
Sheridan.....	165 18	520 66	10,429 34	.....
Sherman (including Sherman vil- lage).....	59 16	186 49	3,735 51	.....
Stockton.....	57 83	182 28	3,651 18	.....
Villanova.....	27 82	87 68	1,756 31	.....
Westfield (including Westfield vil- lage).....	247 38	779 73	15,618 63	.....
Total.....	\$4,654 93	\$14,672 47	\$293,899 70	\$420,332 85

NOTE.— For continuation of this table, see page 261.

— Continued

and personal estate in Chautauqua county, etc.

CITIES AND TOWNS	TAXES — (Concluded)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Arkwright.....	\$5,200 29		\$3,227 76	\$9,966 60
Busti (including Lakewood village).....	11,172 88	\$10,504 67	10,837 42	40,273 39
Carroll.....	5,772 19		7,782 97	16,523 05
Charlotte (including Sinclairville village).....	6,492 67	2,249 54	8,013 82	19,178 05
Chautauqua (including Mayville village).....	13,898 09	6,679 75	25,187 98	59,936 92
Cherry Creek (including Cherry Creek village).....	6,834 42	1,775 53	7,379 53	18,238 59
Clymer.....	7,757 09		5,940 65	16,884 07
Dunkirk, city.....			99,000 00	233,137 37
Dunkirk.....	11,889 41		11,000 00	24,936 80
Ellery (including Bemus Point village).....	6,677 04	1,668 11	6,478 36	20,015 42
Ellicott (including Celeron and Falconer villages).....	14,200 86	16,613 72	40,521 92	83,607 43
Ellington.....	7,258 02		6,851 03	15,941 67
French Creek.....	6,194 35		1,999 14	9,735 85
Gerry.....	5,480 35		3,626 52	11,701 68
Hanover (including Forestville and Silver Creek villages).....	22,622 68	21,417 15	42,596 54	104,733 00
Harmony (including Panama village).....	18,962 04	1,022 20	12,868 13	40,170 14
Jamestown, city.....			252,887 67	684,204 57
Kiantone.....	3,985 16		3,249 26	8,737 76
Mina.....	5,444 00		5,178 67	12,597 66
Poland.....	8,446 45		16,314 82	28,313 87
Pomfret (including Fredonia village).....	14,158 84	24,661 16	27,865 92	85,728 85
Portland (including Brocton village).....	11,709 01	6,000 27	17,915 23	47,180 21
Ripley.....	11,241 34		10,931 37	29,955 76
Sheridan.....	11,145 72		7,382 99	29,643 89
Sherman (including Sherman village).....	8,108 60	5,316 90	12,207 55	29,614 21
Stockton.....	7,306 86		8,883 99	20,082 14
Villanova.....	5,160 10		3,271 16	10,303 07
Westfield (including Westfield village).....	15,654 02	26,249 81	23,311 45	81,861 02
Total.....	\$252,772 43	\$124,158 81	\$682,711 85	\$1,793,203 04

NOTE.— For continuation of this table, see page 262.

CHAUTAUQUA

Statement of the aggregate valuation of real

CITIES AND TOWNS	Rate of tax per \$1 of assess- ment actual rate for cities and aver- age rate for towns	RECEIPTS			
		Liquor licenses	Record- ing mort- gages	Taxes on bank stock	From State for public schools
Arkwright.....	.0310		\$43 18		\$1,300 35
Busti (including Lakewood village)	.0239		316 30		3,625 69
Carroll.....	.0218		232 00		2,327 37
Charlotte (including Sinclairville village).....	.0363		86 35		3,729 56
Chautauqua (including Mayville village).....	.0188		296 12	\$506 50	5,632 20
Cherry Creek (including Cherry Creek village).....	.0321	\$226 38	251 97	382 85	2,600 78
Clymer.....	.0227		111 10	317 41	1,792 97
Dunkirk, city.....	.0285	29,000 91	1,312 41	5,736 87	8,779 59
Dunkirk.....	.0367	36 75	54 68		975 50
Ellery (including Bemus Point vil- lage).....	.0159		82 38		2,150 89
Ellicott (including Celeron and Falconer villages).....	.0312		447 08	350 27	5,674 65
Ellington.....	.0346		115 98		3,597 88
French Creek.....	.0260		60 23		1,493 50
Gerry.....	.0158		59 08		1,538 76
Hanover (including Forestville and Silver Creek villages).....	.0265	1,163 13	827 05	1,967 77	6,868 36
Harmony (including Panama vil- lage).....	.0189		173 73		3,786 75
Jamestown, city.....	.0358	23,945 22	3,553 46	18,507 34	7,171 44
Kiantone.....	.0239		27 74		757 28
Mina.....	.0284		44 08		2,965 90
Poland.....	.0393		237 78		1,639 05
Pomfret (including Fredonia vil- lage).....	.0229		650 17	710 36	5,666 05
Portland (including Brocton vil- lage).....	.0177	1,742 34	630 37	641 71	3,151 51
Ripley.....	.0131		550 86	396 84	2,866 54
Sheridan.....	.0094		687 17		1,533 50
Sherman (including Sherman vil- lage).....	.0308		62 18	556 86	3,640 43
Stockton.....	.0221		84 59		2,581 70
Villanova.....	.0229		93 31		1,803 40
Westfield (including Westfield vil- lage).....	.0205	1,675 81	1,224 80	1,817 04	7,159 52
Total.....		\$57,790 54	\$12,316 15	\$31,891 82	\$96,811 12

NOTE.— For conclusion of this table, see page 263.

— Concluded

and personal estate in Chautauqua county, etc.

CITIES AND TOWNS	RECEIPTS — (Concluded)		Bonded indebtedness	Temporary indebtedness	Sinking funds
	Other sources, including licenses, fees and water rents	Aggregate			
Arkwright.....		\$1,343 53			
Busti (including Lakewood village)	\$6,354 41	10,296 40	\$33,600		
Carroll.....		2,559 37	1,000		
Charlotte (including Sinclairville village).....		3,815 91	2,500		
Chautauqua (including Mayville village).....	8 00	6,442 82	43 340		
Cherry Creek (including Cherry Creek village).....	153 05	3,615 03	48,300		
Clymer.....		2,221 48	8,000		
Dunkirk, city.....	2,312 01	47,141 79	457,970	\$4,92	
Dunkirk.....		1,066 92			
Ellery (including Bemus Point village).....	67 00	2,300 27			
Ellrott (including Celeron and Falconer villages).....	264 94	6,736 94	112,000		
Ellington.....		3,713 86	6,000		
French Creek.....		1,553 77	1,000		
Gerry.....		1,597 84			
Hanover (including Forestville and Silver Creek villages).....	133 00	10,959 31	79,576		\$12,585
Harmony (including Panama village).....	77 00	4,037 48			
Jamestown, city.....	12,709 83	65,887 29	1,860,333		
Kiantone.....		785 02	1,000		
Mina.....		3,009 98			
Poland.....		1,876 83			
Pomfret (including Fredonia village).....	16,881 04	23,907 62	117,110		
Portland (including Brocton village).....		6,165 93	51,583	2,500	
Ripley.....		3,814 24			
Sheridan.....		2,220 67			
Sherman (including Sherman village).....	1,731 50	5,990 97	47,000		
Stockton.....		2,666 20			
Villanova.....		1,896 71			
Westfield (including Westfield village).....	394 00	12,271 17	194,400		
Total.....	\$41,085 78	\$239,895 41	\$3,064,712	\$7,421	\$12,585
		County.....	80,000		
			\$3,144,712		

CHEMUNG

*Statement of the aggregate valuations, real and personal, amount
funds, and tax rates in the several towns*

CITIES AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of cor- porations and special fran- chises	Equalized value of real estate including village, property, real estate of cor- porations and special fran- chises
Ashland (including Wellsburg vil- lage).....	8,750	828	\$613,176	\$676,672
Baldwin.....	15,909	539	179,229	169,219
Big Flats.....	26,079	1,495	1,098,086	1,203,299
Catlin.....	23,304	834	352,352	332,673
Chemung.....	29,300	1,383	921,900	924,088
Elmira city.....	4,816	40,093	31,579,069	30,843,578
Elmira (including part of Elmira Heights village).....	13,575	1,971	1,289,098	1,327,348
Erin.....	26,817	840	399,922	377,586
Horseheads (including Horseheads village and part of Elmira Heights village).....	31,880	6,033	2,420,317	2,856,434
Southport.....	28,335	2,320	1,371,312	1,438,585
Van Etten (including Van Etten vil- lage).....	24,787	1,116	572,695	608,219
Veteran.....	22,775	1,565	633,345	672,720
Total.....	256,327	59,017	\$41,430,501	\$41,430,501

CHENANGO

*Statement of the aggregate valuations, real and personal, amount
funds, and tax rates in the several towns*

Afton (including Afton village).....	28,857	1,809	\$894,525	\$855,964
Bainbridge (including Bainbridge village).....	21,591	2,004	873,177	866,869
Columbus.....	22,488	794	503,240	475,813
Coventry.....	29,745	793	430,170	406,725
German.....	17,203	412	139,663	135,272
Greene (including Greene village)...	45,348	2,959	1,595,184	1,573,824
Guilford.....	38,132	1,963	1,172,320	1,171,171
Lincklaen.....	15,598	532	177,754	168,066
McDonough.....	25,434	825	255,142	253,298
New Berlin (including New Berlin village).....	29,095	2,442	1,060,842	1,053,178
North Norwich.....	17,016	699	553,326	549,328
Norwich city.....	1,065	8,342	3,174,280	3,453,533
Norwich.....	25,826	1,201	737,549	732,221
Otselic.....	23,631	967	392,578	382,569
Oxford (including Oxford village)...	36,902	3,073	1,569,843	1,558,502
Pharsalia.....	24,064	699	217,602	216,029
Pitcher.....	17,349	656	243,394	237,188
Plymouth.....	25,960	959	389,053	367,849
Preston.....	20,507	640	346,756	344,251
Sherburne (including Sherburne and part of Earlville village).....	27,916	2,808	1,354,859	1,312,265
Smithville.....	31,009	932	430,052	411,513
Smyrna (including Smyrna village)...	24,584	1,139	553,812	539,693
Total.....	549,320	36,648	\$17,065,121	\$17,065,121

NOTE.— For continuation of this table, see page 265.

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking and city of Chemung county for the year 1916.

CITIES AND TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessment under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	TAXES	
			Assessed value of bank stock	Amount for State purposes
Ashland (including Ashland village).....	77	\$8,575		
Baldwin.....	90	1,600		
Big Flats.....	77	6,000		
Cathin.....	90	850		
Chemung.....	84	2,000		
Elmira city.....	87	1,093,650	\$1,107,434	
Elmira (including part of Elmira Heights village).....	82	17,500		
Erin.....	90			
Horseheads (including Horseheads village and part of Elmira Heights village).....	72	24,250	90,118	
Southport.....	81	4,550		
Van Etten (including Van Etten village).....	80	6,200		
Veteran.....	80	4,000		
Total.....		\$1,169,175	\$1,197,552	

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking and city of Chenango county for the year 1916.

Afton (including Afton village).....	83	\$13,150		
Bainbridge (including Bainbridge village).....	80	25,300	\$110,820	
Columbus.....	84	7,400		
Coventry.....	84	10,410		
German.....	82			
Greene (including Greene village).....	80	69,775	89,815	
Guilford.....	79	12,200		
Lincklaen.....	84			
McDonough.....	80	600		
New Berlin (including New Berlin village).....	80	31,600	83,474	
North Norwich.....	80	11,450		
Norwich city.....	73	119,500	764,285	
Norwich.....	80	11,000		
Ouselic.....	81	9,400	33,569	
Oxford (including Oxford village).....	80	109,850	191,280	
Pharmanin.....	80	6,300		
Pitcher.....	81	9,400		
Plymouth.....	84	3,550		
Preston.....	80	8,555		
Sherburne (including Sherburne and part of Earlville village).....	82	88,600	300,177	
Smithville.....	83	2,950		
Smyrna (including Smyrna village).....	81	19,450		
Total.....		\$570,440	\$1,573,420	

NOTE.—For continuation of this table, see page 266.

CHEMUNG

Statement of the aggregate valuation of real

CITIES AND TOWNS	TAXES — (Continued)			
	Amount for court and stenog- rapher's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Ashland (including Wellsburg vil- lage).....	\$46 26	\$124 18	\$3,071 78	.....
Baldwin.....	11 53	30 96	826 70	.....
Big Flats.....	81 63	219 15	5,082 51	.....
Catlin.....	22 51	60 44	1,251 37	.....
Chemung.....	62 51	167 82	4,431 77	.....
Elmira, city.....	2,230 60	5,988 32	126,392 70	\$364,505 68
Elmira (including part of Elmira Heights village).....	90 78	243 71	6,327 70	.....
Erin.....	25 49	68 43	1,643 74	.....
Horseheads (including Horseheads village and part of Elmira Heights village).....	200 54	538 36	13,782 12	.....
Southport.....	97 41	261 52	5,872 61	.....
Van Etten (including Van Etten vil- lage).....	41 48	111 36	2,415 93	.....
Veteran.....	45 68	122 63	3,008 02	.....
Total.....	\$2,956 42	\$7,936 88	\$174,106 95	\$364,505 68

CHENANGO

Statement of the aggregate valuation of real

Afton (including Afton village).....	\$74 98	\$195 53	\$4,953 96	.....
Bainbridge (including Bainbridge village).....	76 99	200 72	5,085 36	.....
Columbus.....	41 68	108 71	2,754 31	.....
Coventry.....	35 98	93 85	2,377 67	.....
German.....	11 67	30 44	771 05	.....
Greene (including Greene village) ..	141 82	369 77	9,368 51	.....
Guilford.....	102 11	266 23	6,745 21	.....
Lincklaen.....	14 50	37 81	957 98	.....
McDonough.....	21 91	57 12	1,447 21	.....
New Berlin (including New Berlin village).....	93 59	244 05	5,710 13	.....
North Norwich.....	48 39	126 16	3,196 43	.....
Norwich, city.....	308 28	803 93	20,366 32	\$50,508 55
Norwich.....	64 12	167 21	4,236 36	.....
Otselic.....	33 81	87 99	2,177 22	.....
Oxford (including Oxford village) ..	143 94	375 33	9,509 61	.....
Pharsalia.....	19 18	50 02	1,267 27	.....
Pitcher.....	21 27	55 48	1,405 55	.....
Plymouth.....	32 04	83 56	2,116 97	.....
Preston.....	30 43	79 38	2,010 99	.....
Sherburne (including Sherburne and part of Earlville villages).....	120 86	315 16	7,984 93	.....
Smithville.....	35 75	93 25	2,362 44	.....
Smyrna (including Smyrna village) ..	48 24	34 97	2,788 12	.....
Total.....	\$1,521 54	\$3,876 67	\$99,593 60	\$50,508 55

NOTE.— For continuation of this table, see page 267.

— Continued

and personal estate in Chemung county, etc.

CITIES AND TOWNS	TAXES — (Concluded)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Ashland (including Wellsburg village).....	\$13,141 35	\$1,870 38	\$2,980 08	\$21,234 03
Baldwin.....	3,298 06		1,615 27	5,782 52
Big Flats.....	10,785 55		5,400 67	21,569 51
Catlin.....	6,663 71		2,787 00	10,785 03
Chemung.....	10,430 85		5,073 01	20,165 96
Elmira, city.....			219,252 73	718,370 03
Elmira (including part of Elmira Heights village).....	7,897 15	4,559 63	4,942 22	24,061 19
Erin.....	5,117 70		3,806 00	10,661 36
Horseheads (including Horseheads village and part of Elmira Heights village).....	9,123 08	16,049 45	31,736 00	71,429 55
Southport.....	13,051 53		7,203 54	26,486 61
Van Etten (including Van Etten village).....	7,928 14	1,400 00	7,768 00	19,664 91
Veteran.....	9,205 10		5,286 00	17,667 43
Total.....	\$96,642 22	\$23,879 46	\$297,850 52	\$967,878 13

— Continued

and personal estate in Chenango county, etc.

Afton (including Afton village).....	\$5,927 85	\$4,053 00	\$9,495 14	\$24,700 46
Bainbridge (including Bainbridge village).....	7,419 30	6,901 44	9,952 11	29,635 92
Columbus.....	5,278 41		2,377 00	10,560 11
Coventry.....	3,843 87		3,006 23	9,357 60
German.....	1,350 14		1,455 71	3,619 01
Greene (including Greene village).....	8,033 94	10,316 21	15,166 60	43,396 85
Guilford.....	10,911 28		9,433 48	27,458 31
Lincolnaen.....	2,533 42		932 76	4,476 47
McDonough.....	3,317 54		3,546 51	8,390 29
New Berlin (including New Berlin village).....	9,261 95	6,586 20	13,948 57	35,844 49
North Norwich.....	3,947 24		2,254 45	9,572 67
Norwich, city.....			32,280 50	104,267 58
Norwich.....	7,417 76		3,504 62	15,390 07
Otselic.....	4,562 10		5,198 87	12,059 99
Oxford (including Oxford village).....	8,617 06	8,274 66	14,861 16	41,781 76
Pharvada.....	4,283 40		1,822 54	7,442 41
Fischer.....	3,441 29		2,384 33	7,307 92
Plymouth.....	5,330 44		3,355 18	10,918 19
Preston.....	3,020 44		2,238 55	7,379 79
Sherburne (including Sberburne and part of Earlville villages).....	8,678 15	6,086 79	10,585 89	33,771 78
Smithville.....	5,671 72		3,591 01	11,754 17
Smyrna (including Smyrna village).....	5,063 22	1,644 00	4,893 49	14,472 04
Total.....	\$117,910 52	\$43,862 30	\$156,284 70	\$473,557 88

NOTE.— For continuation of this table, see page 268.

CHEMUNG

Statement of the aggregate valuation of real

CITIES AND TOWNS	Rate of tax per \$1 of assess- ment actual rate for cities and aver- age rate for towns	RECEIPTS			
		Liquor licenses	Record- ing mort- gages	Taxes on bank stock	From State for public schools
Ashland (including Wellsburg vil- lage).....	.0341	.....	\$61 85	.....	\$1,116 36
Baldwin.....	.0319	.....	3 81	.....	1,226 40
Big Flats.....	.0195	\$110 25	133 55	.....	1,561 14
Catlin.....	.0305	.....	24 44	.....	1,913 51
Chemung.....	.0218	220 50	114 80	.....	2,419 43
Elmira, city.....	.0257	54,492 02	3,622 53	\$11,074 34	24,101 47
Elmira (including part of Elmira Heights village).....	.0184	.....	154 56	.....	1,091 62
Erin.....	.0266	.....	16 20	.....	2,163 87
Horseheads (including Horseheads village and part of Elmira Heights village).....	.0292	2,703 34	308 74	901 18	6,070 18
Southport.....	.0192	117 60	254 46	.....	2,342 90
Van Etten (including Van Etten village).....	.0339	117 60	39 60	.....	2,592 74
Veteran.....	.0277	.....	60 45	.....	2,404 20
Total.....	.....	\$57,761 31	\$4,794 99	\$11,975 52	\$49,003 82

CHENANGO

Statement of the aggregate valuation of real

Afton (including Afton village)...	.0272	.....	\$177 56	.....	\$3,747 08
Bainbridge (including Bainbridge village).....	.0329	.....	246 15	\$1,097 12	2,803 90
Columbus.....	.0206	.....	48 53	.....	1,633 94
Coventry.....	.0212	.....	46 01	.....	1,540 44
German.....	.0259	.....	38 72	.....	1,289 59
Greene (including Greene village).....	.0260	.....	260 72	889 16	6,089 40
Guilford.....	.0231	.....	180 51	.....	4,040 95
Lincklaen.....	.0251	.....	51 96	.....	1,706 46
McDonough.....	.0328	.....	41 36	.....	1,547 25
New Berlin (including New Berlin village).....	.0328	\$863 63	110 88	826 39	4,229 16
North Norwich.....	.0169	.....	119 31	.....	1,275 38
Norwich, city.....	.0384	7,813 42	1,522 74	7,566 43	7,038 31
Norwich.....	.0205	220 50	166 28	.....	2,259 78
Otselie.....	.0300	330 75	72 48	332 34	2,860 38
Oxford (including Oxford village).....	.0248	.....	212 56	1,893 68	4,463 90
Pharsalia.....	.0332	.....	73 89	.....	1,460 99
Pitcher.....	.0289	.....	128 73	.....	1,119 19
Plymouth.....	.0278	.....	118 14	.....	2,104 30
Preston.....	.0207	.....	44 61	.....	1,267 23
Sherburne (including Sherburne and part of Earlville villages)...	.0233	.....	199 74	2,971 77	4,616 03
Smithville.....	.0271	226 38	123 62	.....	2,051 69
Smyrna (including Smyrna village).....	.0252	.....	69 95	.....	2,520 87
Total.....	.....	\$9,454 68	\$4,052 45	\$15,576 89	\$61,686 22

NOTE.—For conclusion of this table, see page 269.

— Concluded

and personal estate in Chemung county, etc.

CITIES AND TOWNS	RECEIPTS — (Concluded)		Bonded indebtedness	Temporary indebtedness	Sinking funds
	Other sources, including licenses, fees and water rents	Aggregate			
Ashland (including Wellsburg village).....	\$747 29	\$1,925 50	\$9,400		
Baldwin.....		1,230 21			
Big Flats.....		1,804 94	32,644		
Catlin.....		1,937 95	50		
Chemung.....		2,754 73	12,500		
Elmira, city.....	314,127 56	407,417 92	2,764,000		
Elmira (including part of Elmira Heights village).....	920 46	2,166 64	5,500		
Erin.....		2,180 07			
Horseheads (including Horseheads village and part of Elmira Heights village).....	1,470 26	11,453 70	29,182		
Southport.....		2,714 96	3,550		
Van Etten (including Van Etten village).....	121 75	2,871 69			
Veteran.....		2,464 65	2,750		
Total.....	\$317,387 32	\$440,922 96	\$2,859 576		
		County.....	192,240		
			\$3,051,816		

— Concluded

and personal estate in Chenango county, etc.

Afton (including Afton village)....	\$140 00	\$4,064 64			
Bainbridge (including Bainbridge village).....		4,147 17			
Columbus.....		1,702 47			
Coventry.....		1,586 45			
German.....		1,326 31			
Greene (including Greene village).....	4,339 98	11,579 26			
Guilford.....		4,221 46			
Lincklaen.....		1,758 42			
McDonough.....		1,588 61			
New Berlin (including New Berlin village).....	211 21	6,241 27	\$4,000		
North Norwich.....		1,394 69			
Norwich, city.....	5,949 23	29,890 13			
Norwich.....		2,646 56			
Oswego.....		3,595 95	21,000		
Oxford (including Oxford village).....	2,107 99	8,678 13			
Pharsalia.....		1,534 88			
Pitcher.....		1,247 92			
Plymouth.....		2,222 44			
Preston.....		1,311 84			
Sherburne (including Sherburne and part of Earlville villages)....	232 45	8,019 99			
Smithville.....		2,401 69			
Smyrna (including Smyrna village).....	13 00	2,603 82			
Total.....	\$12,903 86	\$103,764 10	\$25,000		

CLINTON

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns

CITIES AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of cor- porations and special fran- chises	Equalized value of real estate, including village property, real estate of cor- porations and special fran- chises
Altona.....	53,733	2,328	\$259,724	\$288,489
Ausable (including part of Keeseville village).....	22,475	1,968	516,566	546,998
Beekmantown.....	36,000	1,862	451,305	448,022
Black Brook.....	75,337	1,962	208,320	231,392
Champlain (including Champlain and Rouses Point villages).....	29,460	4,579	1,037,071	1,029,527
Chazy.....	33,029	3,187	661,962	673,997
Clinton.....	40,658	1,386	184,015	208,775
Dannemora (including Dannemora village).....	22,971	4,532	354,457	360,901
Ellenburg.....	64,871	2,965	327,535	400,194
Mooers (including Mooers village)...	50,573	3,175	366,545	428,098
Peru.....	46,445	2,356	612,835	636,213
Plattsburg city.....	3,000	10,134	3,627,150	3,368,975
Plattsburg.....	25,761	2,380	833,345	778,624
Saranac.....	68,100	3,114	457,525	465,843
Schuyler Falls.....	21,760	1,633	391,861	404,168
Total.....	594,173	47,561	\$10,290,216	\$10,290,216

COLUMBIA

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns

Ancram.....	26,056	1,110	\$876,041	\$844,983
Austerlitz.....	28,810	889	389,758	336,036
Canaan.....	19,792	1,057	1,142,167	1,095,331
Chatham (including part of Chat- ham village).....	31,195	3,301	2,551,596	2,521,405
Claverack (including Philmont vil- lage).....	30,061	4,403	2,597,220	2,505,804
Clermont.....	11,355	881	803,937	804,111
Copake.....	24,451	1,368	1,005,344	969,874
Gallatin.....	23,183	780	389,797	373,775
Germantown.....	7,374	1,745	791,880	855,216
Ghent (including part of Chatham village).....	26,385	3,118	2,134,190	2,108,920
Greenport.....	9,685	1,470	2,173,159	2,344,584
Hillsdale.....	33,940	1,313	673,510	649,819
Hudson city.....	2,000	11,544	5,155,839	5,263,730
Kinderhook (including Kinderhook and Valatie villages).....	20,096	3,346	1,620,266	1,671,663
Livingston.....	24,187	1,522	826,558	816,931
New Lebanon.....	41,016	1,369	698,829	669,489
Stockport.....	21,859	2,313	1,350,500	1,350,792
Stuyvesant.....	13,175	1,841	1,559,104	1,570,854
Taghkanic.....	45,896	741	387,606	373,984
Total.....	440,516	44,111	\$27,127,301	\$27,127,301

NOTE.— For continuation of this table, see page 271.

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking and city of Clinton county for the year 1916.

CITIES AND TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessments under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	TAXES
				Amount for State purposes
Altona.....	71	.....	.....	.....
Ausable (including part of Keeseville village).....	75	\$40,000	\$192,404	.....
Beekmantown.....	80	50	.....	.....
Black Brook.....	71	630	.....	.....
Champlain (including Champlain and Rouses Point villages).....	80	33,550	189,943	.....
Chazy.....	78	10,300	.....	.....
Clinton.....	70	.....	.....	.....
Dannemora (including Dannemora village).....	78	3,480	.....	.....
Ellenburg.....	65	6,200	.....	.....
Mooers (including Mooers village).....	68	6,275	.....	.....
Peru.....	76	22,900	.....	.....
Plattsburg city.....	85	85,850	807,927	.....
Plattsburg.....	85	.....	.....	.....
Saranac.....	78	4,200	.....	.....
Schuyler Falls.....	77	15,315	.....	.....
Total.....	.....	\$228,750	\$1,190,274	.....

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking and city of Columbia county for the year 1916.

Ancram.....	.....	\$3,350	.....	.....
Austerlitz.....	.....	6,400	.....	.....
Canaan.....	.....	1,560	.....	.....
Chatham (including part of Chatham village).....	.....	57,950	\$129,713	.....
Claverack (including Philmont village).....	.....	70,950	71,312	.....
Clermont.....	.....	25,500	.....	.....
Copake.....	.....	53,475	.....	.....
Gallatin.....	.....	1,083	.....	.....
German town.....	.....	10,275	.....	.....
Ghent (including part of Chatham village).....	.....	30,775	.....	.....
Greenport.....	.....	32,500	.....	.....
Hillsdale.....	.....	24,750	.....	.....
Hudson city.....	.....	439,492	898,164	.....
Kinderhook (including Kinderhook and Valatie villages).....	.....	63,350	319,953	.....
Livingston.....	.....	19,450	.....	.....
New Lebanon.....	.....	1,500	.....	.....
Stockport.....	.....	2,500	.....	.....
Stuyvesant.....	.....	54,800	.....	.....
Tazewell.....	.....	10,800	.....	.....
Total.....	.....	\$910,460	\$1,419,142	.....

NOTE.— For continuation of this table, see page 272.

CLINTON

Statement of the aggregate valuation of real

CITIES AND TOWNS	TAXES — (Continued)			
	Amount for court and stenog- rapher's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Altona.....	\$18 18	\$76 77	\$3,173 38	.....
Ausable (including part of Keese- ville village).....	37 01	156 21	6,456 98	.....
Beekmantown.....	28 24	119 24	4,928 79	.....
Black Brook.....	14 62	61 75	2,552 24	.....
Champlain (including Champlain and Rouses Point villages).....	67 00	282 92	11,693 84	.....
Chazy.....	43 12	182 10	7,527 27	.....
Clinton.....	13 16	55 56	2,296 53	.....
Dannemora (including Dannemora village).....	22 96	96 97	4,008 20	.....
Ellenburg.....	25 61	108 15	4,470 33	.....
Mooers (including Mooers village)..	27 38	115 59	4,778 10	.....
Peru.....	41 54	175 41	7,250 24	.....
Plattsburg, city.....	218 99	924 73	38,223 07	\$173,920 00
Plattsburg.....	49 07	207 22	8,564 86	.....
Saranac.....	29 62	125 09	5,170 48	.....
Schuyler Falls.....	26 44	111 64	4,614 31	.....
Total.....	\$662 94	\$2,799 35	\$115,708 62	\$173,920 00

COLUMBIA

Statement of the aggregate valuation of real

Ancram.....	\$49 32	\$145 97	\$7,272 99	.....
Austerlitz.....	19 91	58 92	2,935 79	.....
Canaan.....	63 77	188 74	9,403 94	.....
Chatham (including part of Chat- ham village).....	149 95	443 81	22,113 51	.....
Claverack (including Philmont vil- lage).....	149 80	443 37	22,091 21	.....
Clermont.....	48 23	142 75	7,112 48	.....
Copake.....	59 49	176 08	8,773 44	.....
Gallatin.....	21 79	64 50	3,213 75	.....
Germantown.....	50 32	148 92	7,420 09	.....
Ghent (including part of Chatham village).....	124 39	368 16	18,344 18	.....
Greenport.....	138 19	409 01	20,379 39	.....
Hillsdale.....	39 22	116 07	5,783 26	.....
Hudson city.....	331 56	981 32	48,895 26	\$111,770 72
Kinderhook (including Kinderhook and Valatie villages).....	100 87	298 53	14,874 74	.....
Livingston.....	48 62	143 91	7,170 52	.....
New Lebanon.....	39 01	115 45	5,752 57	.....
Stockport.....	78 67	232 85	11,602 14	.....
Stuyvesant.....	94 51	279 71	13,937 17	.....
Taghkanic.....	22 37	66 21	3,298 87	.....
Total.....	\$1,629 99	\$4,824 28	\$240,375 30	\$111,770 72

NOTE.— For continuation of this table, see page 273.

— Continued

and personal estate in Clinton county, etc.

CITIES AND TOWNS	TAXES — (Concluded)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Altona.....	\$7,538 47		\$5,301 64	\$16,108 44
Ausable (including part of Keese- ville village).....	7,568 71	\$3,575 00	13,841 01	31,634 92
Beekmantown.....	7,534 25		4,350 83	16,961 35
Black Brook.....	7,467 22		3,069 13	13,164 96
Champlain (including Champlain and Rouses Point villages).....	8,265 54	9,856 22	11,169 77	41,335 29
Chazy.....	9,632 22		11,331 04	28,715 75
Clinton.....	6,311 29		4,402 30	13,078 84
Dannemora (including Dannemora village).....	5,291 97	790 00	13,370 97	23,581 07
Ellenburg.....	11,951 38		10,191 63	26,747 10
Mooers (including Mooers village)...	12,046 95	1,623 71	9,762 15	28,353 88
Peru.....	11,167 61		9,438 38	28,073 18
Plattsburg, city.....			63,598 98	276,885 77
Plattsburg.....	7,863 80		7,417 19	24,102 14
Saranac.....	12,768 60		9,004 97	27,098 76
Schuyler Falls.....	7,435 32		6,828 71	19,016 42
Total.....	\$122,843 33	\$15,844 93	\$183,078 70	\$614,857 87

— Continued

and personal estate in Columbia county, etc.

Ancram.....	\$5,466 85		\$4,553 16	\$17,488 29
Austerlitz.....	4,676 32		2,517 68	10,208 62
Canaan.....	8,404 37		4,700 37	22,761 19
Chatham (including part of Chat- ham village).....	15,509 39	\$9,000 00	8,837 42	56,054 08
Claverack (including Philmont vil- lage).....	13,525 01	6,600 00	16,161 30	58,970 69
Cornmont.....	5,519 22		2,679 24	15,501 92
Croake.....	7,194 99		4,591 29	20,795 29
Galatin.....	4,943 50		2,179 47	10,423 01
Germantown.....	5,436 22		5,510 09	18,565 64
Glent (including part of Chatham village).....	11,318 86		22,819 97	52,975 56
Greenport.....	4,861 67		5,276 36	31,064 62
Hamlet.....	7,350 25		7,751 89	21,040 69
Hamson, city.....			42,000 00	203,978 86
Kinderhook (including Kinderhook and Valatie villages).....	7,378 34	9,653 86	11,916 10	44,222 44
Kingston.....	7,337 08		4,740 38	19,440 51
New Lebanon.....	10,728 88		6,934 79	23,570 70
Northport.....	5,397 41		6,155 69	23,466 76
Stuyvesant.....	6,442 87		5,828 82	26,583 08
Tazewell.....	5,885 63		2,010 46	11,283 54
Total.....	\$137,376 86	\$25,253 86	\$167,164 48	\$688,395 49

NOTE.— For continuation of this table, see page 274.

CLINTON

Statement of the aggregate valuation of real

CITIES AND TOWNS	Rate of tax per \$1 of assess- ment actual rate for cities and aver- age rate for towns	RECEIPTS			
		Liquor licenses	Record- ing mort- gages	Taxes on bank stock	From State for public schools
Altona.....	.0620		\$54 90		\$3,107 67
Ausable (including part of Keese- ville village).....	.0565	\$771 75	51 78	\$1,924 04	2,415 29
Beekmantown.....	.0375		89 95		2,776 04
Black Brook.....	.0630	2,424 78	53 90		2,484 38
Champlain (including Champlain and Rouses Point villages).....	.0386	2,635 72	149 42	1,899 43	3,597 11
Chazy.....	.0427		150 99		3,637 96
Clinton.....	.0710		81 92		2,498 26
Dannemora (including Dannemora village).....	.0658	1,432 15	75 35		2,133 63
Ellenburg.....	.0801		80 18		5,259 39
Mooers (including Mooers village)	.0760		112 21		6,077 73
Peru.....	.0441		49 40		3,526 88
Plattsburg, city.....	.0409	16,909 87	975 81	8,079 27	6,572 53
Plattsburg.....	.0289	1,674 70	75 39		2,018 14
Saranac.....	.0586		71 84		4,209 30
Schuyler Falls.....	.0467		52 62		2,701 81
Total.....		\$25,908 97	\$2,125 66	\$11,902 74	\$53,016 12

COLUMBIA

Statement of the aggregate valuation of real

Ancram.....	.0198	\$220 50	\$350 52		\$1,662 96
Austerlitz.....	.0257		29 37		846 88
Canaan.....	.0199	595 17	55 59		2,001 57
Chatham (including part of Chat- ham village).....	.0214	1,026 44	187 22	\$1,297 13	2,152 32
Claverack (including Philmont village).....	.0221	1,554 90	156 19	713 12	3,090 07
Clermont.....	.0186	110 25	62 83		733 58
Copake.....	.0196	661 50	110 43		1,339 84
Gallatin.....	.0266	110 25	143 67		770 30
Germantown.....	.0231	330 75	97 55		949 84
Ghent (including part of Chatham village).....	.0244	1,653 75	76 04		4,325 42
Greenport.....	.0140	673 26	137 88		611 68
Hillsdale.....	.0301	452 39	59 13		3,288 24
Hudson, city.....	.0347	22,649 50	687 44	8,981 64	7,772 85
Kinderhook (including Kinderhook and Valatie villages).....	.0262	3,043 28	101 72	3,199 53	2,834 74
Livingston.....	.0229	441 00	68 23		1,654 26
New Lebanon.....	.0336	468 56	42 00		2,293 50
Stockport.....	.0173	1,004 01	134 79		1,054 34
Stuyvesant.....	.0164	1,102 50	84 69		1,206 03
Taghkanic.....	.0283	110 25	43 81		686 43
Total.....		\$36,208 26	\$2,629 10	\$14,191 42	\$39,364 85

NOTE.—For conclusion of this table, see page 275.

— Concluded

and personal estate in Clinton county, etc.

CITIES AND TOWNS	RECEIPTS — (Concluded)		Bonded indebtedness	Temporary indebtedness	Sinking funds
	Other sources, including licenses, fees and water rents	Aggregate			
Altona.....		\$3,162 57	\$2,000		
Ausable (including part of Keeseville village).....	\$188 14	5,351 00	5,000		
Beekmantown.....		2,865 99	3,000		
Black Brook.....		4,963 06			
Champlain (including Champlain and Rouses Point villages).....	597 25	8,878 93	62,700		
Chazy.....		3,788 95	5,500		
Clinton.....		2,580 18			
Dannemora (including Dannemora village).....		3,641 13	13,300		
Ellenburg.....		5,339 57	3,500		
Mooers (including Mooers village).....	99 75	6,289 69	20,525		
Peru.....		3,576 28	5,500		
Plattsburg, city.....	4,193 79	36,791 27	425,500		
Plattsburg.....		3,768 23			
Saranac.....		4,281 14			
Schuyler Falls.....		2,754 43	1,293		
Total.....	\$5,078 03	\$98,032 42	\$547,818		
		County.....	196,000		
			\$743,818		

— Concluded

and personal estate in Columbia county, etc.

Ancram.....		\$2,233 98			
Austerlitz.....		876 25	\$1,000		
Canaan.....		2,742 33			
Chatham (including part of Chatham village).....	\$709 44	5,372 55	3,500		
Claverack (including Philmont village).....	4,816 75	10,331 03			
Clermont.....		906 66			
Copake.....		2,111 77			
Gallatin.....		1,024 22			
Germantown.....		1,378 14	850	\$300	
Ghent (including part of Chatham village).....		6,055 21			
Greenport.....		1,422 82			
Hillsdale.....		3,799 76			
Hudson, city.....	7,282 90	47,374 33			
Kinderhook (including Kinderhook and Valatie villages).....	2,581 79	11,761 06			
Livingston.....		2,163 49			
New Lebanon.....		2,804 06	31,000	200	
Stockport.....		2,193 14			
Stuyvesant.....		2,393 22			
Taghkanic.....		840 49			
Total.....	\$15,390 88	\$107,784 51	\$36,350		
		County.....	407,500		
			\$443,850	\$500	

CORTLAND

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns

CITIES AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of cor- porations and special fran- chises	Equalized value of real estate, including village property, real estate of cor- porations and special fran- chises
Cincinnatus.....	14,666	958	\$468,235	\$455,778
Cortland city.....	2,590	12,367	8,429,527	8,205,260
Cortlandville (including McGraw- ville village).....	30,817	3,266	1,879,075	1,733,818
Cuyler.....	27,861	945	398,275	452,292
Freetown.....	16,593	511	298,481	275,408
Harford.....	14,690	728	290,554	279,750
Homer (including Homer village)...	31,716	3,745	1,931,598	2,222,064
Lapeer.....	15,692	465	249,067	247,889
Marathon (including Marathon vil- lage).....	15,407	1,500	817,842	778,963
Preble.....	16,638	761	663,692	725,792
Scott.....	14,095	683	273,355	284,865
Solon.....	18,745	545	267,980	258,015
Taylor.....	18,700	703	224,051	248,078
Truxton.....	27,914	1,089	471,123	474,222
Virgil.....	29,970	1,201	573,930	577,705
Willett.....	16,263	607	251,230	268,116
Total.....	312,357	30,074	\$17,488,015	\$17,488,015

DELAWARE

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns of

Andes (including Andes village)....	64,138	2,084	\$601,095	\$634,775
Bovina.....	27,279	867	438,074	396,531
Colchester.....	84,574	3,250	941,197	1,043,630
Davenport.....	31,151	1,393	571,307	506,787
Delhi (including Delhi village)....	38,521	2,852	1,170,785	1,153,900
Deposit (including part of Deposit village).....	27,622	1,645	613,061	647,412
Franklin (including Franklin village)	49,547	2,222	1,012,590	916,566
Hamden.....	33,620	1,387	473,950	553,191
Hancock (including Hancock vil- lage).....	97,547	4,908	1,377,149	1,947,285
Harpersfield.....	24,905	1,223	574,425	509,553
Kortright.....	39,110	1,608	633,890	739,872
Masonville.....	33,107	988	318,822	307,409
Meredith.....	36,846	1,472	626,512	544,860
Middletown (including Fleisch- manns and Margaretville villages)	57,988	4,026	1,261,391	1,472,286
Roxbury.....	50,625	2,318	929,592	1,005,622
Sidney (including Sidney village)...	31,400	4,215	2,501,040	1,459,598
Stamford (including Hobart and Stamford villages).....	28,709	2,343	919,508	971,029
Tompkins.....	63,000	1,919	595,466	644,168
Walton (including Walton village)...	56,879	5,275	1,879,667	1,984,987
Total.....	876,568	45,995	\$17,439,521	\$17,439,521

NOTE.— For continuation of this table, see page 277.

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking and city of Cortland county for the year 1916.

CITIES AND TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessments under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	TAXES
				Amount for State purposes
Cincinnatus.....	91	\$2,200	\$83,081	.....
Cortland city.....	91	103,000	420,109	.....
Cortlandville (including McGrawville village).....	96	.....	.....	.....
Cuyler.....	78	1,850	.....	.....
Freetown.....	96	.....	.....	.....
Harford.....	92	1,900	.....	.....
Homer (including Homer village).....	77	72,150	91,958	.....
Lapeer.....	89	.....	.....	.....
Marathon (including Marathon village).....	93	64,000	68,312	.....
Preble.....	81	.....	.....	.....
Scott.....	85	.....	.....	.....
Salon.....	92	500	.....	.....
Taylor.....	80	1,000	.....	.....
Trinton.....	88	10,250	.....	.....
Virgil.....	88	1,200	.....	.....
Willett.....	83	3,450	.....	.....
Total.....	.....	\$261,500	\$663,460	.....

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking Delaware county for the year 1916.

Andes (including Andes village)....	42	\$39,300	.....	.....
Bovina.....	49	36,749	.....	.....
Colchester.....	40	5,200	\$54,805	.....
Davenport.....	50	19,700	.....	.....
Delhi (including Delhi village)....	45	67,800	202,740	.....
Deposit (including part of Deposit village).....	42	10,800	.....	.....
Franklin (including Franklin village).....	49	45,400	105,792	.....
Hamden.....	38	13,000	.....	.....
Hancock (including Hancock village).....	31	900	89,941	.....
Harpersfield.....	50	11,700	.....	.....
Kortright.....	38	19,000	.....	.....
Masonville.....	46	2,200	.....	.....
Meredith.....	51	37,250	.....	.....
Middletown (including Fleischmanns and Margaretville villages).....	38	15,761	163,854	.....
Roxbury.....	41	11,063	112,131	.....
Silver (including Sidney village)...	76	36,900	300,546	.....
Stamford (including Hobart and Stamford villages).....	42	68,950	389,673	.....
Tompkins.....	41	3,400	.....	.....
Walton (including Walton village)...	42	19,450	197,166	.....
Total.....	.....	\$464,523	\$1,616,648	.....

NOTE.— For continuation of this table, see page 278.

CORTLAND

Statement of the aggregate valuation of real

CITIES AND TOWNS	TAXES — (Continued)			
	Amount for court and stenog- rapher's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Cincinnatus.....	\$33 34	\$83 20	\$2,615 68	.....
Cortland city.....	702 18	1,753 68	49,474 55	\$83,933 15
Cortlandville (including McGraw- ville village).....	142 10	354 86	12,812 28	.....
Cuyler.....	34 79	86 80	2,911 07	.....
Freetown.....	23 57	58 79	1,743 94	.....
Harford.....	24 10	60 13	2,377 00	.....
Homer (including Homer village)...	196 29	490 22	15,169 92	.....
Lapeer.....	21 22	52 92	1,483 95	.....
Marathon (including Marathon vil- lage).....	72 13	180 09	5,163 70	.....
Preble.....	62 11	155 07	4,715 07	.....
Scott.....	24 38	60 82	1,995 24	.....
Solon.....	18 55	46 26	1,548 78	.....
Taylor.....	21 32	53 17	1,895 07	.....
Truxton.....	36 74	91 68	3,493 97	.....
Virgil.....	49 54	123 66	3,797 47	.....
Willett.....	23 25	57 98	1,738 81	.....
Total.....	\$1,485 61	\$3,709 33	\$112,936 50	\$83,933 15

DELAWARE

Statement of the aggregate valuation of real

Andes (including Andes village)....	\$54 27	\$151 02	\$3,909 40	.....
Bovina.....	34 88	97 07	2,512 88	.....
Colchester.....	84 43	234 98	6,082 86	.....
Davenport.....	42 38	117 95	3,053 45	.....
Delhi (including Delhi village)....	98 37	273 72	7,085 79	.....
Deposit (including part of Deposit village).....	52 99	147 46	3,817 40	.....
Franklin (including Franklin village)	77 44	215 51	5,579 07	.....
Hamden.....	45 58	126 85	3,283 71	.....
Hancock (including Hancock vil- lage).....	156 84	436 46	11,298 81	.....
Harpersfield.....	41 96	116 78	3,023 09	.....
Kortright.....	61 09	170 02	4,041 20	.....
Masonville.....	24 92	69 36	1,795 63	.....
Meredith.....	46 86	130 41	3,376 04	.....
Middletown (including Fleisch- manns and Margaretville villages)	119 79	333 38	8,630 16	.....
Roxbury.....	81 85	227 77	5,896 42	.....
Sidney (including Sidney village)...	120 47	335 27	8,679 17	.....
Stamford (including Hobart and Stamford villages).....	83 72	232 99	6,031 53	.....
Tompkins.....	52 13	145 08	3,755 68	.....
Walton (including Walton village)..	161 36	449 07	11,625 04	.....
Total.....	\$1,441 33	\$4,011 15	\$103,477 33	.....

NOTE.— For continuation of this table, see page 279.

— Continued

and personal estate in Cortland county, etc.

CITIES AND TOWNS	TAXES — (Concluded)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Cincinnatus.....	\$7,217 24		\$5,793 92	\$15,743 38
Cortland, city.....			39,129 68	174,993 24
Cortlandville (including McGraw- ville village).....	14,876 12	\$5,380 00	10,566 81	44,132 17
Cuyler.....	7,641 09		2,302 30	12,976 05
Freetown.....	2,874 02		2,027 83	6,728 15
Harford.....	2,916 05		2,099 61	7,476 89
Homer (including Homer village)...	13,622 41	11,269 60	13,725 99	54,474 43
Lapeer.....	2,990 77		1,843 65	6,392 51
Marathon (including Marathon vil- lage).....	6,841 98	5,400 00	7,132 85	24,790 75
Preble.....	3,649 73		3,494 37	12,076 35
Scott.....	3,471 97		3,709 32	9,261 73
Solon.....	7,162 90		1,788 54	10,565 03
Taylor.....	2,545 46		1,332 38	5,847 40
Truxton.....	11,887 21		3,454 87	18,964 47
Virgil.....	7,058 19		4,850 14	15,679 00
Willett.....	3,910 28		1,322 69	7,053 01
Total.....	\$98,665 42	\$22,049 60	\$104,374 95	\$427,154 56

— Continued

and personal estate in Delaware county, etc.

Andes (including Andes village)....	\$18,032 00	\$1,202 24	\$8,965 94	\$32,314 87
Bovina.....	6,312 71		3,682 32	12,639 86
Colchester.....	16,724 79		13,885 06	37,012 12
Davenport.....	8,877 03		6,647 31	18,738 12
Delhi (including Delhi village).....	16,881 41	11,299 05	17,306 51	52,944 85
Deposit (including part of Deposit village).....	7,039 56	2,115 95	3,328 37	16,501 73
Franklin (including Franklin village)	10,025 74	1,670 08	8,171 93	26,739 77
Hamden.....	9,750 23		4,796 34	18,002 71
Hancock (including Hancock vil- lage).....	26,453 55	6,700 00	25,644 11	70,689 77
Harpersfield.....	6,016 12		3,218 66	12,416 61
Kortright.....	8,492 04		5,753 99	18,518 34
Masonville.....	4,114 33		3,359 85	9,364 09
Meredith.....	7,121 46		5,773 62	16,448 39
Middletown (including Fleisch- manns and Margaretville villages)	15,363 65	8,098 35	20,651 46	53,196 79
Roxbury.....	11,656 01		9,593 71	27,455 76
Sidney (including Sidney village)...	14,385 47	13,773 63	14,537 19	51,831 20
Stamford (including Hobart and Stamford villages).....	5,716 74	13,445 26	15,664 89	41,175 13
Tompkins.....	12,268 27		8,286 44	24,507 60
Walton (including Walton village)...	22,044 14	16,595 00	31,827 42	82,702 03
Total.....	\$227,275 25	\$74,899 56	\$211,095 12	\$622,199 74

NOTE.— For continuation of this table, see page 280.

CORTLAND

Statement of the aggregate valuation of real

CITIES AND TOWNS	Rate of tax per \$1 of assess- ment actual rate for cities and aver- age rate for towns	RECEIPTS			
		Liquor licenses	Record- ing mort- gages	Taxes on bank stock	From State for public schools
Cincinnatus.....	.0334		\$67 70	\$830 81	\$2,465 59
Cortland, city.....	.0206	\$11,236 71	666 42	4,201 00	8,011 76
Cortlandville (including McGraw- ville village).....	.0234		134 28		3,444 87
Cuyler.....	.0324		33 35		2,214 90
Freetown.....	.0222		23 45		1,327 73
Harford.....	.0255		31 09		1,092 29
Homer (including Homer village).....	.0271		59 37	919 58	4,230 68
Lapeer.....	.0256		6 24		1,350 54
Marathon (including Marathon village).....	.0281		46 47	683 12	2,339 40
Preble.....	.0181	110 25	25 43		1,785 59
Scott.....	.0338		7 40		1,636 48
Solon.....	.0393		28 92		1,550 28
Taylor.....	.0393		19 82		1,484 76
Truxton.....	.0393	275 62	12 76		2,791 62
Virgil.....	.0272		35 43		3,089 89
Willett.....	.0276		16 88		538 47
Total.....		\$11,622 58	\$1,215 01	\$6,634 60	\$39,354 94

DELAWARE

Statement of the aggregate valuation of real

Andes (including Andes village)...	.0504		\$137 32		\$4,158 29
Bovina.....	.0266		81 90		1,851 04
Colchester.....	.0391	\$1,103 38	127 73	\$548 05	6,308 29
Davenport.....	.0317		92 73		3,577 46
Delhi (including Delhi village)....	.0427		99 60	2,027 40	5,847 54
Deposit (including part of Deposit village).....	.0264		127 01		2,005 46
Franklin (including Franklin vil- lage).....	.0252		39 59	1,057 92	4,826 49
Hamden.....	.0369		71 57		2,778 33
Hancock (including Hancock vil- lage).....	.0512		352 44	809 41	8,275 68
Harpersfield.....	.0211		35 85		2,733 39
Kortright.....	.0285	116 40	51 80		2,823 78
Masonville.....	.0291		24 21		2,592 95
Meredith.....	.0247	116 40	38 10		2,924 71
Middletown (including Fleisch- manns and Margaretville vil- lages).....	.0416		267 39	1,638 54	7,643 30
Roxbury.....	.0291	116 40	79 23	1,121 31	3,963 77
Sidney (including Sidney village).....	.0204	1,206 19	288 69	3,005 46	4,435 11
Stamford (including Hobart and Stamford villages).....	.0416		214 54	3,896 73	6,451 12
Tompkins.....	.0409		42 09		4,417 70
Walton (including Walton village).....	.0435	232 80	227 47	1,971 66	10,079 02
Total.....		\$2,891 57	\$2,399 26	\$16,166 48	\$87,693 46

NOTE.— For conclusion of this table, see page 281.

— Concluded

and personal estate in Cortland county, etc.

CITIES AND TOWN	RECEIPTS — (Concluded)		Bonded indebtedness	Temporary indebtedness	Sinking funds
	Other sources, including licenses, fees and water rents	Aggregate			
Cincinnatus.....		\$3,364 10	\$29,500		
Cortland, city.....	\$6,328 00	30,443 98			
Cortlandville (including McGrawville village).....		3,579 15	24,870		
Cuyler.....		2,248 34	29,500		
Freetown.....		1,351 18			
Hartford.....		1,123 38			
Homer (including Homer village).....	19 50	5,229 13	32,500		
Lapeer.....		1,356 78			
Marathon (including Marathon village).....	272 60	3,341 59	23,600		
Preble.....		1,921 27			
Scott.....		1,643 88			
Sidon.....		1,579 20	36,000		
Taylor.....		1,504 58			
Trarton.....		3,080 00	82,000		
Ward.....		3,125 32			
Willitt.....		555 35			
Total.....	\$6,620 10	\$65,447 23	\$257,970		
		County.....	61,000		
			\$318,970		

— Concluded

and personal estate in Delaware county, etc.

Andes (including Andes village)....	\$94 00	\$4,389 61	\$75,500		
Bovina.....		1,932 94			
Colchester.....		8,087 45	1,750		
Davenport.....		3,670 19	3,000		
Delhi (including Delhi village)....	605 64	8,580 18	98,000		
Deposit (including part of Deposit village).....	248 90	2,381 37			
Franklin (including Franklin village).....	51 00	5,975 00	21,000		
Hamden.....		2,849 90	41,000		
Hancock (including Hancock village).....	102 00	9,629 53			
Harpersfield.....		2,769 24			
Fortright.....		2,991 98			
Masonville.....		2,617 16			
Meredith.....		3,079 21			
Middletown (including Fleischmann and Margaretville villages).....	85 00	9,634 23	36,320		
Northampton.....		5,180 71	10,000		
Orin (including Sidney village).....	88 50	9,023 98	2,000		
Stanford (including Hobart and Stanford villages).....	1,284 86	11,847 25	61,900	\$1,000	
Toropkins.....		4,459 79			
Walton (including Walton village).....	549 00	13,059 95	34,000		
Total.....	\$3,108 90	\$112,259 67	\$384,470	\$1,000	

DUTCHESS

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several cities and

CITIES AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of cor- porations and special fran- chises	Equalized value of real estate, including village property, real estate of cor- porations and special fran- chises
Amenia.....	24,538	2,204	\$1,156,960	\$1,208,574
Beacon, city.....	2,864	10,165	6,556,389	6,522,742
Beekman.....	17,923	951	696,158	727,215
Clinton.....	23,162	1,333	786,674	821,769
Dover.....	31,637	1,967	1,167,132	1,219,199
East Fishkill.....	32,356	2,173	1,241,160	1,296,531
Fishkill (including Fishkill village) ..	14,236	3,214	1,568,206	1,638,165
Hyde Park.....	22,671	3,144	3,089,997	3,227,845
La Grange.....	25,669	1,326	932,498	974,097
Milan.....	22,558	824	373,965	390,648
Northeast (including Millerton vil- lage).....	25,738	2,342	1,728,111	1,805,204
Pawling (including Pawling village) ..	26,407	2,203	1,901,243	1,986,659
Pine Plains.....	18,528	1,387	940,370	982,321
Pleasant Valley (including Pleasant Valley village).....	20,263	1,332	842,100	879,667
Poughkeepsie, city.....	1,725	32,714	26,266,725	24,663,835
Poughkeepsie (including part of Wappinger Falls village).....	15,955	6,048	5,589,773	5,839,040
Red Hook (including Red Hook and Tivoli villages).....	22,448	3,808	3,178,335	3,320,124
Rhinebeck (including Rhinebeck vil- lage).....	19,222	3,485	3,964,640	4,141,508
Stanford.....	31,889	1,582	1,185,711	1,270,366
Union Vale.....	22,995	1,149	435,030	454,437
Wappinger (including part of Wap- pinger Falls village).....	16,229	4,155	2,342,741	2,447,353
Washington (including Millbrook village).....	36,333	3,538	2,851,735	2,978,954
Total.....	471,546	91,044	\$68,795,653	\$68,795,653

NOTE.— For continuation of this table, see page 283.

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking towns of Dutchess county for the year 1916.

CITIES AND TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessment under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	Taxes
				Amount for State purposes
Amenia.....	80	\$106,950	\$139,944	.....
Beacon, city.....	84	594,950	348,952	.....
Beekman.....	80	27,500	.....	.....
Clinton.....	80	4,500	.....	.....
Dover.....	80	59,950	134,704	.....
East Fishkill.....	80	2,200	.....	.....
Fishkill (including Fishkill village)..	80	37,550	.....	.....
Hyde Park.....	80	240,605	.....	.....
La Grange.....	80	4,950	.....	.....
Milan.....	80	5,200	.....	.....
Northeast (including Millerton village)	80	128,100	117,136	.....
Pawling (including Pawling village).	80	140,910	206,216	.....
Pine Plains.....	80	15,400	70,405	.....
Pleasant Valley (including Pleasant Valley village).....	80	11,850	.....	.....
Poughkeepsie, city.....	89	956,650	1,572,870	.....
Poughkeepsie (including part of Wappinger Falls village).....	80	154,000	.....	.....
Red Hook (including Red Hook and Tivoli villages).....	80	276,300	263,620	.....
Rhinebeck (including Rhinebeck village).....	80	153,300	195,862	.....
Stanford.....	78	12,790	.....	.....
Union Vale.....	80	10,825	.....	.....
Wappinger (including part of Wappinger Falls village).....	80	82,750	42,267	.....
Washington (including Millbrook village).....	80	756,350	128,205	.....
Total.....	.....	\$3,783,580	\$3,220,181	.....

NOTE.— For continuation of this table, see page 284.

Statement of the aggregate valuation of real

CITIES AND TOWNS	TAXES — (Continued)			
	Amount for court and stenog- rapher's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Amenia.....	\$239 47	\$218 21	\$6,076 87	.....
Beacon, city.....	1,295 70	1,180 72	25,721 02	\$127,542 42
Beekman.....	137 38	125 18	3,486 29	.....
Clinton.....	150 41	137 05	3,816 83	.....
Dover.....	232 85	212 18	5,908 86	.....
East Fishkill.....	236 42	215 43	5,999 31	.....
Fishkill (including Fishkill village)...	305 04	277 97	7,740 74	.....
Hyde Park.....	631 39	575 35	16,022 05	.....
La Grange.....	178 22	162 39	4,522 57	.....
Milan.....	72 05	65 66	1,829 55	.....
Northeast (including Millerton vil- lage).....	351 93	320 70	8,930 64	.....
Pawling (including Pawling village)...	387 19	352 82	8,825 27	.....
Pine Plains.....	181 60	165 49	4,608 84	.....
Pleasant Valley (including Pleasant Valley village).....	162 28	147 87	4,118 24	.....
Poughkeepsie, city.....	4,663 96	4,250 11	92,646 89	\$361,146 00
Poughkeepsie (including part of Wappinger Falls village).....	1,090 95	994 14	27,683 77	.....
Red Hook (including Red Hook and Tivoli villages).....	654 69	596 60	16,613 22	.....
Rhinebeck (including Rhinebeck vil- lage).....	781 82	712 43	19,839 30	.....
Stanford.....	233 58	212 84	5,927 36	.....
Union Vale.....	84 69	77 17	2,149 21	.....
Wappinger (including part of Wap- pinger Falls village).....	460 56	419 68	11,687 11	.....
Washington (including Millbrook village).....	679 97	619 62	17,254 74	.....
Total.....	\$13,212 15	\$12,039 61	\$301,407 68	\$488,688 42

NOTE.— For continuation of this table, see page 285.

— Continued

and personal estate in Dutchess county, etc.

CITIES AND TOWNS	TAXES — (Concluded)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Amenia.....	\$11,960 09		\$9,937 02	\$28,431 66
Beacon, city.....			53,025 00	208,764 86
Beekman.....	8,314 10		2,257 75	14,320 70
Clinton.....	7,191 90		4,292 81	15,580 00
Dover.....	11,100 04		9,699 87	27,153 80
East Fishkill.....	14,196 79		6,772 43	27,420 38
Fishkill (including Fishkill village)...	10,957 72	\$1,809 40	10,061 97	31,152 84
Hyde Park.....	17,201 79		13,607 85	48,038 43
La Grange.....	7,872 16		5,360 02	18,095 36
Milan.....	5,585 73		2,727 82	10,279 81
Northeast (including Millerton vil- lage).....	10,264 37	5,191 56	10,048 49	35,107 60
Pawling (including Pawling village)	16,130 17	6,100 00	9,655 79	41,451 24
Pine Plains.....	6,200 08		8,962 15	20,118 16
Pleasant Valley (including Pleasant Valley village).....	7,474 66	1,717 68	5,355 70	18,976 43
Poughkeepsie, city.....			134,815 00	597,521 96
Poughkeepsie (including part of Wappinger Falls village).....	18,229 39	8,086 03	27,236 23	83,320 51
Red Hook (including Red Hook and Tivoli villages).....	14,881 10	11,244 77	15,367 56	59,357 94
Rhinebeck (including Rhinebeck vil- lage).....	17,161 43	8,009 05	19,573 09	66,077 12
Stanford.....	9,089 14		5,442 90	20,905 82
Union Vale.....	5,299 00		2,835 77	10,445 84
Wappinger (including part of Wap- pinger Falls village).....	14,715 12	16,172 07	15,752 89	59,207 43
Washington (including Millbrook village).....	17,421 34	6,741 43	16,763 96	59,481 06
Total.....	\$231,246 12	\$65,071 99	\$389,552 07	\$1,501,218 04

NOTE.— For continuation of this table, see page 286.

DUTCHESS

Statement of the aggregate valuation of real

CITIES AND TOWNS	Rate of tax per \$1 of assess- ment actual rate for cities and aver- age rate for towns	RECEIPTS			
		Liquor licenses	Record- ing mort- gages	Taxes on bank stock	From State for public schools
Amenia.....	.0224	\$557 13	\$138 73	\$1,399 44	\$2,797 36
Beacon, city.....	.0251	16,228 09	645 95	3,489 52	5,777 53
Beekman.....	.0197	.....	38 12	.....	641 00
Clinton.....	.0197	.....	154 84	.....	1,333 80
Dover.....	.0240	667 38	238 82	1,347 04	2,610 78
East Fishkill.....	.0220	1,004 01	373 60	.....	1,715 16
Fishkill (including Fishkill village).....	.0194	1,374 45	391 64	.....	1,238 71
Hyde Park.....	.0144	716 62	194 43	.....	2,009 81
La Grange.....	.0193	.....	417 54	.....	1,575 76
Milan.....	.0271	.....	111 00	.....	1,527 10
Northeast (including Millerton village).....	.0189	997 77	659 04	1,171 36	2,647 89
Pawling (including Pawling vil- lage).....	.0202	.....	505 73	2,062 16	2,197 02
Pine Plains.....	.0210	556 76	665 86	704 05	3,269 35
Pleasant Valley (including Pleas- ant Valley village).....	.0222	330 75	448 88	.....	1,311 36
Poughkeepsie, city.....	.0259	36,543 12	10,245 74	15,728 70	15,354 66
Poughkeepsie (including part of Wappinger Falls village).....	.0145	4,300 86	1,329 15	.....	2,634 70
Red Hook (including Red Hook and Tivoli villages).....	.0171	1,389 52	370 42	2,636 20	2,570 71
Rhinebeck (including Rhinebeck village).....	.0160	2,198 04	497 08	1,958 62	3,568 00
Stanford.....	.0174	330 75	998 20	.....	1,939 91
Union Vale.....	.0234	330 75	125 61	.....	903 04
Wappinger (including part of Wap- pinger Falls village).....	.0247	1,609 66	437 42	422 67	2,522 78
Washington (including Millbrook village).....	.0164	1,003 65	550 41	1,282 05	4,710 49
Total.....	.....	\$70,139 31	\$19,538 81	\$32,201 81	\$64,856 92

NOTE.— For conclusion of this table, see page 287.

— Concluded
and personal estate in Dutchess county, etc.

CITIES AND TOWNS	RECEIPTS — (Concluded)		Bonded indebtedness	Temporary indebtedness	Sinking funds
	Other sources, including licenses, fees and water rents	Aggregate			
Amenia.....		\$4,892 66	\$4,500	\$5,126	
Beacon, city.....	\$4,347 69	30,488 78	478,414		
Beekman.....		679 12			
Clinton.....		1,488 64			
Dover.....		4,864 02	11,400		
East Fishkill.....		3,092 77		6,300	
Fishkill (including Fishkill village)	416 55	3,421 35	13,152	2,000	
Hyde Park.....		2,920 86	7,320	2,000	
La Grange.....		1,993 30			
Milan.....		1,638 10			
Northeast (including Millerton village)	206 50	5,683 16	24,900		
Pawling (including Pawling village)		4,764 91	30,750	2,000	
Pine Plains.....		5,196 02	8,000		
Pleasant Valley (including Pleasant Valley village)	43 50	2,134 49	7,200	8,500	
Poughkeepsie, city.....	124,547 82	202,420 04	2,127,000		
Poughkeepsie (including part of Wappinger Falls village)	61 00	8,325 71	19,000	2,500	
Red Hook (including Red Hook and Tivoli villages)	95 16	7,062 01	29,500	3,000	
Rhinebeck (including Rhinebeck village)	1,636 73	9,858 47	12,500	1,000	
Stanford.....		3,268 86			
Union Vale.....		1,359 40			
Wappinger (including part of Wappinger Falls village)	124 00	5,116 53	195,000		
Washington (including Millbrook village)	3 00	7,549 60	11,180	2,412	
Total.....	\$131,481 95	\$318,218 80	\$2,979,816		
		County.....	169,000		
			\$3,148,816	\$34,838	

ERIE

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several cities and

CITIES AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of cor- porations and special fran- chises	Equalized value of real estate, including village property, real estate of cor- porations and special fran- chises
Alden (including Alden village)	20,833	2,866	\$1,839,105	\$2,239,085
Amherst (including Williamsville vil- lage)	33,608	5,389	7,383,092	6,245,450
Aurora (including East Aurora vil- lage)	23,600	5,446	4,434,215	3,588,188
Boston	22,730	1,489	808,229	954,359
Brant (including Farnham village) . .	14,555	2,854	2,543,832	2,181,876
Buffalo, city	26,880	454,630	376,419,650	372,789,316
Cheektowaga (including Sloan vil- lage and part of Depew village) . .	18,710	9,405	8,601,224	10,121,132
Clarence	33,637	3,082	1,967,680	1,895,287
Colden	22,704	1,390	682,400	696,691
Collins (including part of Gowanda village)	29,496	2,653	1,790,428	2,002,400
Concord (including Springville vil- lage)	44,734	4,570	2,321,383	2,404,758
East Hamburg	24,569	3,004	2,582,450	2,935,763
Eden	25,265	2,616	2,381,750	2,066,657
Elma	21,399	2,282	1,477,420	1,743,480
Evans (including Angola village) . . .	25,481	3,644	4,413,185	3,924,345
Grand Island	18,000	964	1,091,029	1,413,008
Hamburg (including Blasdell and Hamburg villages)	25,950	7,374	10,127,539	7,388,656
Holland	22,934	1,584	805,185	775,879
Lackawanna, city	3,580	15,737	10,582,880	14,168,138
Lancaster (including Lancaster vil- lage and part of Depew village) . .	23,531	11,730	5,593,172	7,465,533
Marilla	17,208	1,409	675,767	874,894
Newstead (including Akron village) .	30,708	4,023	2,705,782	2,607,415
North Collins (including North Col- lins village)	26,815	2,705	1,696,042	1,489,357
Sardinia	31,397	1,661	921,053	1,166,931
Tonawanda, city	2,380	9,147	5,443,342	5,254,553
Tonawanda (including Kenmore vil- lage)	12,555	3,062	7,831,518	8,234,237
Wales	22,600	1,197	774,273	913,323
West Seneca	17,564	5,926	4,222,465	4,575,379
Total	643,423	571,839	\$472,116,090	\$472,116,090

NOTE.—For continuation of this table, see page 289.

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking towns of Erie county for the year 1916.

CITIES AND TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessment under section 50 of the Tax Law.	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	TAXES
				Amount for State purposes
Alden (including Alden village).....	55	\$400		
Amherst (including Williamsville village)	80	250		
Aurora (including East Aurora village).....	84	27,250	\$115,543	
Boston.....	57	1,900		
Brant (including Farnham village) ..	79	600		
Buffalo, city.....	68	13,779,700	20,940,043	
Cheektowaga (including Sloan village and part of Depew village) ..	57	1,600		
Clarence.....	70	7,150		
Colden.....	66	3,675		
Collins (including part of Gowanda village).....	60	11,700		
Concord (including Springville village).....	65	11,250	182,177	
East Hamburg.....	59	7,750		
Eden.....	78	8,800		
Elma.....	57	9,100		
Evans (including Angola village) ..	78		66,373	
Grand Island.....	52	52,000		
Hamburg (including Blasdell and Hamburg villages).....	94	28,500	237,895	
Holland.....	70	11,850	50,000	
Lockawanna, city.....	50		120,380	
Lancaster (including Lancaster village and part of Depew village) ...	50	42,750	135,000	
Marila.....	52	13,750		
Newstead (including Akron village) ..	70	9,500	40,000	
North Collins (including North Collins village).....	77	4,500	85,450	
Sardinia.....	53	27,900		
Tonawanda, city.....	70	30,200	496,861	
Tonawanda (including Kenmore village).....	64	5,500	33,338	
Wales.....	57	1,000		
West Seneca.....	62			
Total.....		\$14,098,575	\$22,503,060	

NOTE.— For continuation of this table, see page 290.

Statement of the aggregate valuation of real

CITIES AND TOWNS	TAXES — (Continued)			
	Amount for court and stenog- rapher's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Alden (including Alden village)	\$144 11	\$466 36	\$8,248 34	.....
Amherst (including Williamsville vil- lage)	402 00	1,300 80	23,006 99	.....
Aurora (including East Aurora vil- lage)	230 88	747 35	13,218 16	.....
Boston	61 43	198 78	3,507 20	.....
Brant (including Farnham village) . .	140 93	454 44	8,037 61	.....
Buffalo, city	23,994 21	77,646 00	1,373,303 90	\$7,042,893 94
Cheektowaga (including Sloan vil- lage and part of Depew village) . .	651 43	2,108 02	37,223 99	.....
Clarence	121 99	394 75	6,962 28	.....
Colden	44 84	145 10	2,566 47	.....
Collins (including part of Gowanda village)	128 88	417 06	7,376 44	.....
Concord (including Sinclairville vil- lage)	154 78	500 87	8,858 64	.....
East Hamburg	188 96	611 46	10,813 99	.....
Eden	132 70	430 51	7,612 84	.....
Elma	112 22	363 05	6,420 53	.....
Evans (including Angola village) . . .	252 58	817 30	14,456 51	.....
Grand Island	90 95	294 29	5,205 17	.....
Hamburg (including Blasdell and Hamburg villages)	475 56	1,538 90	27,218 34	.....
Holland	49 93	161 60	2,855 45	.....
Lackawanna, city	911 91	2,950 95	52,023 06	146,676 44
Lancaster (including Lancaster vil- lage and part of Depew village) . .	480 51	1,554 82	27,501 55	.....
Marilla	56 32	182 22	3,217 34	.....
Newstead (including Akron village) .	167 83	543 07	9,605 20	.....
North Collins (including North Col- lins village)	95 85	310 20	5,486 50	.....
Sardinia	75 11	243 06	4,298 74	.....
Tonawanda, city	338 21	1,094 42	19,328 97	80,730 40
Tonawanda (including Kenmore vil- lage)	529 97	1,715 03	30,333 29	.....
Wales	58 78	190 24	3,364 51	.....
West Seneca	294 48	952 96	16,381 63	.....
Total	\$30,387 35	\$98,333 61	\$1,738,433 64	\$7,270,300 78

NOTE.— For continuation of this table, see page 291.

— Continued

and personal estate in Erie county, etc.

CITIES AND TOWNS	TAXES — (Concluded)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Alden (including Alden village)	\$11,121 60	\$3,470 34	\$13,293 74	\$36,744 49
Amherst (including Williamsville village)	25,658 72	5,241 60	19,970 74	75,580 85
Aurora (including East Aurora vil- lage)	16,249 99	26,006 16	30,877 96	87,330 50
Boston	5,228 36	.....	2,864 16	11,859 93
Brant (including Farnham village) ..	10,395 89	2,000 00	5,612 10	26,640 97
Buffalo, city . . . . .	.....	.....	2,648,627 81	11,166,465 86
Cheektowaga (including Sloan vil- lage and part of Depew village) ..	40,230 13	46,181 44	91,331 14	217,726 15
Clarence	12,814 64	.....	9,096 77	29,390 43
Colden	5,087 59	.....	4,917 14	12,761 14
Collins (including part of Gowanda village)	10,563 71	3,443 81	6,950 42	28,880 32
Concord (including Springville vil- lage)	17,868 97	17,976 78	22,231 40	67,591 44
East Hamburg	18,017 60	.....	21,194 15	50,826 16
Eden	11,374 91	.....	9,458 62	29,009 58
Elma	11,244 13	.....	6,063 37	24,203 30
Evans (including Angola village) ...	13,049 18	7,750 00	26,600 88	62,926 45
Grand Island	12,480 13	.....	5,000 00	23,070 54
Hamburg (including Blasdell and Hamburg villages)	24,516 92	18,320 66	45,687 67	117,758 05
Holland	5,438 79	.....	6,224 96	14,730 73
Lackawanna, city . . . . .	.....	.....	68,648 54	271,210 90
Lancaster (including Lancaster vil- lage and part of Depew village) ..	11,030 68	69,048 93	29,023 75	138,640 24
Marilla	6,090 38	.....	4,276 02	13,822 28
Newstead (including Akron village) .	11,150 09	7,206 51	15,060 86	43,733 56
North Collins (including North Col- lins village)	8,592 55	4,675 00	10,609 22	29,769 32
Sardinia	11,316 31	.....	6,062 99	21,996 21
Tonawanda, city . . . . .	.....	.....	57,750 00	159,242 00
Tonawanda (including Kenmore vil- lage)	17,496 17	30,123 99	33,215 04	113,413 49
Wales	6,892 58	.....	3,740 75	14,246 86
West Seneca	21,997 41	.....	26,887 28	66,513 76
Total	\$345,907 43	\$241,445 22	\$3,231,277 48	\$12,956,085 51

NOTE.— For continuation of this table, see page 292.

Statement of the aggregate valuation of real

CITIES AND TOWNS	Rate of tax per \$1 of assess- ment actual rate for cities and aver- age rate for towns	RECEIPTS			
		Liquor licenses	Record- ing mort- gages	Taxes on bank stock	From State for public schools
Alden (including Alden village)...	.0194	\$1,924 50	\$244 92	.....	\$3,725 41
Amherst (including Williamsville lage).....	.0102	4,956 00	1,131 47	.....	3,456 84
Aurora (including East Aurora village).....	.0195	2,036 63	304 97	\$1,155 43	5,254 90
Boston.....	.0146	562 50	108 94	.....	1,050 83
Brant (including Farnham village)	.0104	651 00	462 44	.....	1,121 96
Buffalo, city.....	.0331	912,533 56	84,986 60	209,400 43	198,826 68
Cheektowaga (including Sloan vil- lage and part of Depew village).	.0253	17,263 88	745 06	.....	7,562 58
Clarence.....	.0148	1,886 25	225 15	.....	3,976 60
Colden.....	.0186	752 25	113 93	.....	1,479 88
Collins (including part of Gowanda village).....	.0160	1,362 00	318 32	.....	2,208 92
Concord (including Springville vil- lage).....	.0289	1,687 50	320 80	1,821 77	6,687 47
East Hamburg.....	.0196	343 13	282 14	.....	2,394 06
Eden.....	.0121	562 50	179 06	.....	2,257 80
Elma.....	.0162	1,125 00	94 21	.....	1,457 54
Evans (including Angola village)..	.0142	1,350 00	767 07	663 73	5,295 46
Grand Island.....	.0201	1,206 02	123 48	.....	1,125 40
Hamburg (including Blasdell and Hamburg villages).....	.0115	6,328 14	1,762 78	2,378 95	6,808 30
Holland.....	.0180	231 00	55 26	500 00	2,487 71
Lackawanna, city.....	.0245	54,048 56	3,852 77	1,203 80	5,720 42
Lancaster (including Lancaster vil- lage and part of Depew village).	.0245	20,001 76	798 09	1,350 00	4,432 76
Marilla.....	.0200	336 75	66 89	.....	1,368 00
Newstead (including Akron vil- lage).....	.0161	2,109 38	312 71	400 00	3,558 15
North Collins (inlcuding North Collins village).....	.0175	949 50	205 31	854 50	2,678 35
Sardinia.....	.0231	665 62	181 95	.....	2,514 29
Tonawanda, city.....	.0272	16,106 26	1,306 01	4,968 61	6,061 46
Tonawanda (including Kenmore village).....	.0144	2,077 13	4,520 10	333 38	2,336 16
Wales.....	.0183	.....	63 87	.....	1,125 68
West Seneca.....	.0157	6,280 88	984 07	.....	2,919 97
Total.....	.....	\$1,059,337 70	\$104,518 37	\$225,030 60	\$289,893 58

NOTE.— For conclusion of this table, see page 293.

— Concluded

and personal estate in Erie county, etc.

CITIES AND TOWNS	RECEIPTS — (Concluded)		Bonded indebtedness	Temporary indebtedness	Sinking funds
	Other sources, including licenses, fees and water rents	Aggregate			
Alden (including Alden village)...	\$3,750 68	\$9,645 51	\$39,100	.....	.....
Amherst (including Williamsville village).....	280 00	9,824 31	20,550	.....	.....
Aurora (including East Aurora village).....	587 41	9,339 34	257 160	.....	.....
Boston.....	.....	1,722 27	.....	.....	.....
Brant (including Farnham village).....	.....	2,235 40	2,600	.....	.....
Buffalo, city.....	767,529 86	2,173,277 13	39,945,270	.....	.....
Cheektowaga (including Sloan village and part of Depew village).....	170 89	25,742 41	211,900	.....	.....
Clarence.....	.....	6,088 00	.....	.....	.....
Colden.....	.....	2,346 06	.....	.....	.....
Collins (including part of Gowanda village).....	168 98	4,058 22	2,000	.....	.....
Concord (including Springville village).....	13,899 12	24,416 66	37,080	.....	.....
East Hamburg.....	.....	3,019 33	.....	.....	.....
Eden.....	.....	2,999 36	7,000	.....	.....
Elma.....	.....	2,076 75	.....	.....	.....
Evans (including Angola village).....	4,198 76	12,275 02	48,000	.....	.....
Grand Island.....	.....	2,454 90	.....	.....	.....
Hamburg (including Blasdell and Hamburg villages).....	3,070 88	20,349 05	129,766	.....	.....
Holland.....	.....	3,273 97	.....	.....	.....
Lackawanna, city.....	2,743 46	67,569 01	99,000	.....	.....
Lancaster (including Lancaster village and part of Depew village).....	234 11	26,816 72	297,067	.....	.....
Marilla.....	.....	1,771 64	.....	.....	.....
Newstead (including Akron village).....	28 09	6,408 33	29,000	.....	.....
North Collins (including North Collins village).....	.....	4,687 66	2,600	.....	.....
Oranienburg.....	.....	3,361 86	.....	.....	.....
Tonawanda, city.....	5,099 09	33,541 43	306,527	.....	.....
Tonawanda (including Kenmore village).....	4,746 59	14,013 36	131,566	.....	.....
Wales.....	.....	1,189 55	.....	.....	.....
West Seneca.....	.....	10,184 92	78,650	.....	.....
Total.....	\$806,507 92	\$2,275,887 74	\$41,644,836	.....	.....
		County.....	1,648,700	.....	.....
			\$43,292,836	.....	.....

ESSEX

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns

TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of cor- porations and special fran- chises	Equalized value of real estate, including village property, real estate of cor- porations and special fran- chises
Chesterfield (including part of Keeseville village).....	44,735	1,865	\$845,075	\$905,376
Crown Point.....	44,855	1,605	601,753	679,285
Elizabethtown (including Elizabeth- town village).....	49,808	1,205	764,751	654,703
Essex.....	19,790	1,193	681,695	653,718
Jay.....	10,543	2,382	460,130	495,708
Keene.....	117,395	1,138	524,496	545,511
Lewis.....	50,587	844	263,030	252,624
Minerva.....	119,230	705	265,216	300,927
Moriah (including Port Henry vil- lage).....	38,692	6,007	3,611,939	3,356,186
Newcomb.....	165,629	511	296,197	311,974
North Elba (including Lake Placid village and part of Saranac Lake village).....	97,730	3,933	3,602,900	3,725,960
North Hudson.....	110,870	477	362,731	330,887
Saint Armand (including Blooming- dale village).....	35,059	952	324,324	320,201
Schroon.....	94,338	967	423,159	434,022
Ticonderoga (including Ticonderoga village).....	49,470	4,746	3,159,761	3,333,699
Westport (including Westport vil- lage).....	34,585	1,686	1,051,866	960,342
Willsboro.....	26,277	1,652	728,653	725,806
Wilmington.....	33,511	593	135,589	116,336
Total.....	1,143,104	32,461	\$18,103,265	\$18,103,265

NOTE.— For continuation of this table, see page 295.

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking of Essex county for the year 1916.

TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessments under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	Taxes
				Amount for State purposes
Chesterfield (including part of Keeseville village).....	58	\$7,100	.....	.....
Crown Point.....	55	10,400	.....	.....
Elizabethtown (including Elizabethtown village).....	72	27,550	.....	.....
Essex.....	64	11,000	.....	.....
Jay.....	57	19,205	\$77,450	.....
Keene.....	59	8,250	.....	.....
Lewis.....	64	.....	.....	.....
Minerva.....	54	.....	.....	.....
Moriah (including Port Henry village).....	67	160,525	325,377	.....
Newcomb.....	59	4,240	.....	.....
North Elba (including Lake Placid village and part of Saranac Lake village).....	60	15,390	74,900	.....
North Hudson.....	68	6,110	.....	.....
Saint Armand (including Bloomingdale village).....	63	2,500	.....	.....
Schoon.....	60	4,600	.....	.....
Ticonderoga (including Ticonderoga village).....	59	27,610	71,500	.....
Westport (including Westport village).....	68	21,900	49,909	.....
Willsboro.....	62	75,590	.....	.....
Wilmington.....	72	.....	.....	.....
Total.....		\$401,970	\$599,136	.....

NOTE.— For continuation of this table, see page 296.

Statement of the aggregate valuation of real

TOWNS	TAXES — (Continued)			
	Amount for court and stenog- rapher's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Chesterfield (including part of Keeseville village).....	\$45 23	\$200 85	\$6,001 06	.....
Crown Point.....	34 18	151 92	4,535 70	.....
Elizabethtown (including Elizabeth- town village).....	33 80	150 28	4,486 80	.....
Essex.....	32 94	146 43	4,371 51	.....
Jay.....	25 53	113 53	3,386 23	.....
Keene.....	27 45	114 11	3,649 68	.....
Lewis.....	12 53	55 93	1,661 10	.....
Minerva.....	14 92	66 54	1,978 80	.....
Moriah (including Port Henry vil- lage).....	174 29	772 80	23,129 49	.....
Newcomb.....	15 68	69 89	2,079 35	.....
North Elba (including Lake Placid village and part of Saranac Lake village).....	185 40	822 14	24,606 97	.....
North Hudson.....	16 70	74 46	2,216 03	.....
Saint Armand (including Blooming- ingdale village).....	15 99	71 32	2,122 00	.....
Schroon.....	21 74	96 77	2,884 44	.....
Ticonderoga(including Ticonderoga village).....	166 57	738 66	22,107 40	.....
Westport (including Westport vil- lage).....	48 66	216 16	6,459 91	.....
Willsboro.....	39 71	176 44	5,270 47	.....
Wilmington.....	5 76	25 99	764 72	.....
Total.....	\$917 08	\$4,064 22	\$121,711 65	.....

NOTE.— For continuation of this table, see page 297.

— Continued

and personal estate in Essex county, etc.

TOWNS	TAXES — (Concluded)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Chesterfield (including part of Kesseville village).....	\$11,533 48	\$3,575 00	\$3,285 50	\$24,641 11
Crown Point.....	7,838 55	.....	5,221 07	17,781 42
Elizabethtown (including Elizabeth- town village).....	9,102 79	3,892 74	10,498 50	28,164 91
Essex.....	5,346 00	.....	6,196 12	16,093 00
Jay.....	11,888 64	.....	13,325 10	28,739 03
Keene.....	14,793 44	.....	11,002 70	29,587 38
Lewis.....	6,506 76	.....	1,885 24	10,121 56
Minerva.....	14,476 67	.....	3,233 45	19,770 38
Morish (including Port Henry vil- lage).....	25,597 28	11,650 00	30,988 96	92,312 82
Newcomb.....	12,122 56	.....	9,025 63	23,313 11
North Elba (including Lake Placid village and part of Saranac Lake village).....	37,241 99	51,110 05	24,980 99	138,947 54
North Hudson.....	8,201 53	.....	2,356 08	12,864 80
Saint Armand (including Blooming- dale village).....	5,555 86	4,287 61	5,984 78	18,037 56
Schroon.....	8,098 09	.....	5,028 59	16,129 63
Ticonderoga (including Ticonderoga village).....	22,372 03	27,192 27	31,659 28	104,236 21
Westport (including Westport vil- lage).....	9,809 46	2,794 40	5,834 51	25,163 10
Willsboro.....	8,099 87	.....	7,935 22	21,521 71
Wilmington.....	3,885 05	.....	2,145 36	6,826 88
Total.....	\$222,470 05	\$104,502 07	\$180,587 08	\$634,252 15

NOTE.— For continuation of this table, see page 298.

Statement of the aggregate valuation of real

TOWNS	Rate of tax per \$1 of assess- ment actual rate for cities and aver- age rate for towns	RECEIPTS			
		Liquor licenses	Record- ing mort- gages	Taxes on bank stock	From State for public schools
Chesterfield (including part of Keeseville village).....	.0289	\$1,288 04	\$55 47		\$2,241 91
Crown Point.....	.0290	448 14	24 83		3,425 37
Elizabethtown (including Eliza- bethtown village).....	.0355	427 41	58 37		1,923 24
Essex.....	.0232	.....	36 38		2,204 19
Jay.....	.0579	5 46	27 04	\$774 50	3,603 81
Keene.....	.0555	254 63	8 68		2,182 55
Lewis.....	.0384	.....	11 48		2,162 08
Minerva.....	.0745	436 51	19 63		1,318 25
Moriah (including Port Henry vil- lage).....	.0244	6,172 85	79 71	3,253 77	5,837 65
Newcomb.....	.0775	218 25	4 75		398 32
North Elba (including Lake Placid village and part of Saranac Lake village).....	.0384	1,053 06	467 79	749 00	2,831 72
North Hudson.....	.0348	545 62	3 59		1,504 98
Saint Armand (including Bloom- ingdale village).....	.0551	141 86	16 86		951 19
Schroon.....	.0377	342 29	55 65		1,777 12
Ticonderoga (including Ticonde- roga village).....	.0327	10 92	549 75	715 00	5,168 49
Westport (including Westport vil- lage).....	.0234	.....	25 62	499 00	3,294 88
Willsboro.....	.0267	.....	24 18		2,556 80
Wilmington.....	.0503	.....	11 48		1,255 98
Total.....	.....	\$11,345 04	\$1,481 26	\$5,991 36	\$44,638 53

NOTE.— For conclusion of this table, see page 299.

— Concluded

and personal estate in Essex county, etc.

TOWNS	RECEIPTS — (Concluded)		Bonded indebtedness	Temporary indebtedness	Sinking funds
	Other sources, including licenses, fees and water rents	Aggregate			
Chesterfield (including part of Keeseville village).....		\$3,585 42			
Crown Point.....		3,898 34			
Elizabethtown (including Elizabethtown village).....	\$52 00	2,461 02	\$28,400		
Essex.....		2,240 57			
Jay.....		4,410 81	5,000		
Keene.....		2,445 86			
Lewis.....		2,173 56	1,900		
Minerva.....		1,774 39			
Moriah (including Port Henry village).....	1,287 00	16,630 98	47,800		
Newcomb.....		621 32	10,000		
North Elba (including Lake Placid village and part of Saranac Lake village).....	141 50	5,243 07	419,266		
North Hudson.....		2,054 19	2,000		
Saint Armand (including Bloomingdale village).....	422 46	1,532 37	23,600		
Schroon.....		2,175 06	1,500		
Ticonderoga (including Ticonderoga village).....	11,749 82	18,193 98	94,000		\$1,125
Westport (including Westport village).....	133 00	3,952 59			
Willboro.....		2,580 98			
Wilmington.....		1,267 46	2,350		
Total.....	\$13,785 78	\$77,241 97	\$635,816		
		County.....	48,000		
			\$683,816		\$1,125

FRANKLIN

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns

TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of cor- porations and special fran- chises	Equalized value of real estate, including village property, real estate of cor- porations and special fran- chises
Altamont (including Tupper Lake village).....	76,168	4,480	\$852,125	\$833,486
Bangor (including North Bangor vil- lage).....	26,610	2,179	632,397	618,564
Belmont.....	101,954	2,031	527,082	515,554
Bombay.....	22,472	1,337	373,467	373,600
Brandon.....	24,928	860	115,019	135,004
Brighton.....	50,028	777	388,123	427,088
Burke.....	27,463	1,835	496,713	496,891
Chateaugay (including Chateaugay village).....	29,486	2,903	730,202	722,256
Constable.....	20,037	1,331	270,228	264,348
Dickinson.....	27,753	1,514	356,640	348,838
Duane.....	48,933	255	114,090	114,131
Fort Covington (including Fort Cov- ington village).....	105,674	2,045	520,013	520,198
Franklin.....	22,565	1,378	563,593	545,207
Harriettstown (including part of Saranac Lake village).....	134,247	4,716	1,919,457	1,877,472
Malone (including Malone village)..	63,200	11,255	3,345,755	3,465,047
Moir.....	28,442	2,413	700,490	685,170
Santa Clara.....	116,617	525	609,175	595,851
Waverly.....	77,254	2,133	449,247	429,868
Westville.....	21,654	1,128	217,508	212,751
Total.....	1,025,485	45,095	\$13,181,324	\$13,181,324

FULTON

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several cities and

Bleecker.....	36,660	498	\$65,145	\$89,469
Broadalbin.....	23,870	2,030	599,644	552,388
Caroga.....	31,494	516	133,151	105,418
Ephratah.....	23,154	1,288	427,146	422,724
Gloversville, city.....	2,752	21,178	8,940,245	9,115,794
Johnstown, city.....	2,200	10,687	3,837,050	4,164,804
Johnstown.....	40,520	2,694	1,306,465	1,059,272
Mayfield (including Mayfield vil- lage).....	38,714	2,095	572,362	550,256
Northampton (including Northville village).....	18,542	2,231	532,157	519,016
Oppenheim.....	30,744	1,161	432,850	364,113
Perth.....	15,904	713	376,497	320,718
Stratford.....	47,576	534	174,100	132,640
Total.....	312,130	45,625	\$17,396,812	\$17,396,812

NOTE.— For continuation of this table, see page 301.

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking of Franklin county for the year 1916.

TOWNS	Rate of equalization - used by board of supervisors in equalizing real estate assessments under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	TAXES
				Amount for State purposes
Altamont (including Tupper Lake village).....	90	\$46,500	\$65,695	.....
Bangor (including North Bangor village).....	90	3,050	.....	.....
Belmont.....	90	2,500	.....	.....
Bombay.....	88	14,900	.....	.....
Brandon.....	75	555	.....	.....
Brighton.....	80	18,100	.....	.....
Burke.....	88	7,000	.....	.....
Chateaugay (including Chateaugay village).....	89	32,250	133,742	.....
Constable.....	90	4,050	.....	.....
Dickinson.....	90	5,500	.....	.....
Duane.....	88	.....	.....	.....
Fort Covington (including Fort Covington village).....	88	.....	.....	.....
Franklin.....	91	20,700	.....	.....
Harriettstown (including part of Saranac Lake village).....	90	41,350	217,570	.....
Malone (including Malone village).....	85	116,200	868,165	.....
Moir.....	90	20,400	41,933	.....
Santa Clara.....	90	25,200	.....	.....
Waverly.....	92	17,800	36,660	.....
Westville.....	90	1,350	.....	.....
Total.....	.....	\$377,405	\$1,363,765	.....

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking towns of Fulton county for the year 1916.

Bleecker.....	49	.....	.....	.....
Broadalbin.....	73	\$6,050	.....	.....
Caroga.....	85	.....	.....	.....
Ephratah.....	68	5,210	.....	.....
Gloversville, city.....	66	364,575	\$1,456,173	.....
Johnstown, city.....	62	343,800	862,712	.....
Johnstown.....	83	3,200	.....	.....
Mayfield (including Mayfield village).....	70	.....	.....	.....
Northampton (including Northville village).....	69	10,400	100,523	.....
Oppenheim.....	80	.....	.....	.....
Perth.....	79	.....	.....	.....
Stratford.....	88	3,000	.....	.....
Total.....	.....	\$736,235	\$2,419,408	.....

NOTE.— For continuation of this table, see page 302.

FRANKLIN

Statement of the aggregate valuation of real

TOWNS	TAXES — (Continued)			
	Amount for court and stenog- rapher's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Altamont (including Tupper Lake village).....	\$55 41	\$201 65	\$12,062 74	.....
Bangor (including North Bangor vil- lage).....	39 15	142 37	8,521 08	.....
Belmont.....	32 58	118 65	7,101 53	.....
Bombay.....	24 46	88 98	5,325 56	.....
Brandon.....	8 54	31 05	1,858 24	.....
Brighton.....	28 03	101 97	6,102 63	.....
Burke.....	31 69	115 42	6,907 36	.....
Chateaugay (including Chateaugay village).....	47 51	172 81	10,342 76	.....
Constable.....	16 90	61 46	3,678 79	.....
Dickinson.....	22 31	81 16	4,857 26	.....
Duane.....	7 19	26 14	1,564 51	.....
Fort Covington (including Fort Cov- ington village).....	35 65	129 62	7,757 43	.....
Franklin.....	32 76	119 15	7,130 86	.....
Harriettstown (including part of Saranac Lake village).....	120 84	439 46	26,303 20	.....
Malone (including Malone village)..	225 56	820 20	49,092 12	.....
Moir.....	44 44	161 61	9,671 93	.....
Santa Clara.....	39 11	142 25	8,513 24	.....
Waverly.....	28 19	102 54	6,136 62	.....
Westville.....	13 44	49 03	2,934 94	.....
Total.....	\$853 76	\$3,105 52	\$185,862 80	.....

FULTON

Statement of the aggregate valuation of real

Bleecker.....	\$5 66	\$17 81	\$548 91	.....
Broadalbin.....	34 88	105 87	3,386 10	.....
Caroga.....	6 62	20 71	643 23	.....
Ephratah.....	26 76	81 40	2,597 87	.....
Gloversville, city.....	593 44	1,780 27	57,622 14	\$142,058 63
Johnstown, city.....	283 86	856 15	27,557 67	71,055 36
Johnstown.....	66 75	201 85	6,479 60	.....
Mayfield (including Mayfield vil- lage).....	34 44	104 50	3,342 37	.....
Northampton (including Northville village).....	33 29	101 05	3,231 17	.....
Oppenheim.....	22 72	69 21	2,205 27	.....
Perth.....	20 14	61 38	1,954 28	.....
Stratford.....	8 48	26 28	822 20	.....
Total.....	\$1,137 04	\$3,426 48	\$110,390 81	\$213,113 99

NOTE.— For continuation of this table, see page 303.

— Continued

and personal estate in Franklin county, etc.

TOWNS	TAXES — (Continued)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Altamont (including Tupper Lake village).....	\$10,628 51	\$16,015 09	\$27,033 13	\$65,996 53
Bangor (including North Bangor village).....	9,095 81	.....	5,501 33	23,299 74
Belmont.....	5,387 42	.....	5,895 59	18,535 77
Bombay.....	8,233 74	.....	4,456 06	18,128 80
Brandon.....	2,856 90	.....	1,618 33	6,373 06
Brighton.....	15,277 14	.....	5,541 35	27,051 12
Burke.....	7,250 25	.....	4,475 01	18,779 73
Chateaugay (including Chateaugay village).....	12,485 88	5,686 30	12,848 40	41,583 66
Constable.....	4,509 96	.....	2,523 18	10,790 29
Dickinson.....	3,698 86	.....	3,981 78	12,641 37
Duane.....	4,210 22	.....	1,583 11	7,391 17
Fort Covington (including Fort Covington village).....	6,357 05	3,306 00	5,733 15	23,318 90
Franklin.....	14,171 42	.....	8,281 99	29,736 18
Harriettstown (including part of Saranac Lake village).....	18,775 32	25,610 05	50,967 56	122,216 43
Malone (including Malone village).....	22,777 47	42,831 95	37,097 87	152,845 17
Moir.....	8,680 15	.....	9,677 77	28,235 90
Santa Clara.....	10,720 46	.....	2,614 05	22,029 11
Waverly.....	7,716 20	.....	8,019 35	22,002 90
Westville.....	4,154 65	.....	1,937 61	9,089 67
Total.....	\$176,987 41	\$93,449 39	\$199,786 62	\$660,045 50

— Continued

and personal estate in Fulton county, etc.

Bleecker.....	\$2,589 73	.....	\$1,654 80	\$4,816 91
Broadalbin.....	5,359 02	.....	6,381 76	15,267 63
Caroga.....	1,205 50	.....	2,098 75	3,974 81
Ephratah.....	2,928 27	.....	5,111 76	10,746 06
Gloversville, city.....	.....	.....	104,000 00	306,054 48
Johnstown, city.....	.....	.....	70,000 00	169,753 04
Johnstown.....	7,163 32	.....	7,714 79	21,626 31
Mayfield (including Mayfield village).....	3,571 09	\$1,643 84	6,837 59	15,533 83
Northampton (including Northville village).....	4,168 00	2,458 67	7,529 38	17,521 56
Oppenheim.....	3,850 00	.....	4,214 62	10,361 82
Perth.....	1,495 98	.....	2,025 07	5,556 85
Stratford.....	1,891 75	.....	2,918 40	5,667 11
Total.....	\$34,222 66	\$4,102 51	\$220,486 92	\$586,880 41

NOTE.— For continuation of this table, see page 304.

FRANKLIN

Statement of the aggregate valuation of real

TOWNS	Rate of tax per \$1 of assess- ment actual rate for cities and aver- age rate for towns	RECEIPTS			
		Liquor licenses	Record- ing mort- gages	Taxes on bank stock	From State for public schools
Altamont (including Tupper Lake village).....	.0734	\$4,514 87	\$853 01	\$656 95	\$2,901 81
Bangor (including North Bangor village).....	.0366		118 28		2,338 15
Belmont.....	.0350		106 68		3,394 64
Bombay.....	.0466	453 60	38 22		1,989 02
Brandon.....	.0551		11 70		1,278 34
Brighton.....	.0665	698 39	14 22		809 61
Burke.....	.0372		128 09		2,963 09
Chateaugay (including Chateau- gay village).....	.0545		236 10	1,337 42	5,983 82
Constable.....	.0393		41 34		1,432 25
Dickinson.....	.0349		66 06		2,125 25
Duane.....	.0647		11 56		675 24
Fort Covington (including Fort Covington village).....	.0448		46 90		4,192 08
Franklin.....	.0508	300 10	48 26		2,685 40
Harriettstown (including part of Saranac Lake village).....	.0623	4,099 50	351 26	2,175 70	5,279 40
Malone (including Malone village).....	.0441	7,367 68	670 24	8,681 65	12,670 75
Moir.....	.0391	332 82	113 15	419 33	5,255 43
Santa Clara.....	.0347	333 20	450 82		484 83
Waverly.....	.0471		204 53	366 60	2,302 47
Westville.....	.0415		51 81		1,741 34
Total.....		\$18,100 16	\$3,562 23	\$13,637 65	\$60,502 92

FULTON

Statement of the aggregate valuation of real

Bleecker.....	.0739	\$110 25	\$23 85		\$978 38
Broadalbin.....	.0252	336 26	43 08		2,471 44
Caroga.....	.0298	557 13	26 32		804 53
Ephratah.....	.0248	551 25	581 98		2,211 06
Gloversville, city.....	.0348	18,250 44	1,250 78	\$14,561 73	11,931 03
Johnstown, city.....	.0444	10,270 20	543 72	8,627 12	8,133 39
Johnstown.....	.0165	1,306 84	227 50		2,662 39
Mayfield (including Mayfield vil- lage).....	.0271		63 57		2,868 99
Northampton (including North- ville village).....	.0322	825 43	31 69	1,005 23	2,768 64
Oppenheim.....	.0239		51 58		2,234 69
Perth.....	.0147	220 50	26 88		808 45
Stratford.....	.0319	110 25	72 31		1,747 93
Total.....		\$32,538 55	\$2,943 26	\$24,194 08	\$39,620 92

NOTE.— For conclusion of this table, see page 305.

— Concluded

and personal estate in Franklin county, etc.

TOWNS	RECEIPTS — (Concluded)		Bonded indebtedness	Temporary indebtedness	Sinking funds
	Other sources, including licenses, fees and water rents	Aggregate			
Altamont (including Tupper Lake village).....	\$12,764 16	\$21,690 80	\$69,000	.....	.....
Bangor (including North Bangor village).....		2,456 43	.....	.....	.....
Belmont.....		3,501 32	.....	.....	.....
Brandon.....		2,480 84	1,500	.....	.....
Bombay.....		1,290 04	.....	.....	.....
Brighton.....		1,522 22	15,000	.....	.....
Burke.....		3,091 18	.....	.....	.....
Chateaugay (including Chateau-gay village).....	25 00	7,582 34	25,500	.....	.....
Constable.....		1,473 59	.....	.....	.....
Dickinson.....		2,191 31	.....	.....	.....
Duane.....		686 80	200	.....	.....
Fort Covington (including Fort Covington village).....	297 00	4,535 98	.....	.....	.....
Franklin.....		3,033 76	11,000	.....	.....
Harriettstown (including part of Saranac Lake village).....	71 50	11,977 36	463,333	.....	.....
Malone (including Malone village).....	34,796 16	64,186 48	327,500	.....	.....
Moirs.....		6,120 73	7,000	.....	.....
Santa Clara.....		1,268 85	5,200	.....	.....
Waverly.....		2,873 60	3,500	.....	.....
Westville.....		1,793 15	.....	.....	.....
Total.....	\$47,953 82	\$143,756 78	\$928,733	.....	.....
		County.....	513,000	.....	.....
			\$1,441,733	.....	.....

— Concluded

and personal estate in Fulton county, etc.

Bleecker.....		\$1,112 48	.....	\$2,470	.....
Broadalbin.....		2,850 78	.....	2,225	.....
Caroga.....		1,387 98	\$7,200	310	.....
Ephratah.....		3,344 29	.....	1,630	.....
Gloversville, city.....	\$1,250 78	47,244 76	752,700	32,446	\$103,887
Johnstown, city.....		27,574 43	293,750	.....	34,061
Johnstown.....		4,196 73	.....	3,499	.....
Mayfield (including Mayfield vil-lage).....		2,932 56	.....	1,318	.....
Northampton (including North-ville village).....	485 50	5,116 49	8,000	1,553	.....
Oppenheim.....		2,286 27	.....	.....	.....
Perth.....		1,055 83	.....	900	.....
Stratford.....		1,930 49	.....	1,058	.....
Total.....	\$1,736 28	\$101,033 09	\$1,061,650	\$47,409	\$137,948
		County.....	150,000	.....	.....
			\$1,211,650	.....	.....

GENESEE

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns

CITY AND TOWNS	Arces of land	Population	Assessed value of real estate, including village property, real estate of cor- porations and special fran- chises	Equalized value of real estate, including village property, real estate of cor- porations and special fran- chises
Alabama.....	28,022	1,697	\$1,373,977	\$1,498,819
Alexander (including Alexander vil- lage).....	22,731	1,403	1,192,205	1,300,531
Batavia, city.....	3,640	13,278	11,454,045	10,847,119
Batavia.....	30,797	2,062	2,720,889	2,791,442
Bergen (including Bergen village)...	17,289	1,716	1,403,608	1,475,125
Bethany.....	22,706	1,394	1,133,513	1,221,050
Byron.....	20,531	1,501	1,739,545	1,723,111
Darien.....	30,405	2,013	1,799,160	1,938,102
Elba (including Elba village).....	22,631	1,754	1,403,034	1,492,726
Le Roy (including Le Roy village)...	26,900	5,830	4,851,693	4,697,862
Oakfield (including Oakfield village)	15,379	2,257	1,757,430	1,781,788
Pavilion.....	22,728	1,615	2,348,468	2,274,006
Pembroke (including Corfu village)...	26,090	2,473	1,970,297	2,122,455
Stafford.....	19,970	1,259	1,722,420	1,706,148
Total.....	309,819	40,252	\$36,870,284	\$36,870,284

GREENE

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns

Ashland.....	13,849	658	\$156,850	\$155,855
Athens (including Athens village)...	14,138	2,725	1,282,298	1,355,924
Cairo.....	33,725	1,967	655,507	661,227
Catskill (including Catskill village)...	32,843	9,021	4,545,751	4,329,666
Coxsackie (including Coxsackie vil- lage).....	21,664	3,453	2,078,311	2,139,286
Durham.....	29,926	1,363	570,467	583,982
Greenville.....	25,424	1,550	601,312	586,937
Halcott.....	11,174	353	62,140	59,535
Hunter (including Hunter and Tan- nersville villages).....	47,177	2,944	1,300,694	1,438,881
Jewett.....	28,104	1,014	181,363	153,013
Lexington.....	49,276	926	231,418	229,358
New Baltimore.....	24,189	1,840	918,723	987,338
Pratts ville.....	13,409	887	176,811	121,361
Windham.....	26,088	1,390	348,945	308,227
Total.....	370,986	30,091	\$13,110,590	\$13,110,590

NOTE.— For continuation of this table, see page 307.

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking and city of Genesee county for the year 1916.

CITY AND TOWNS	rate of equalization used by board of supervisors in equalizing real estate assessment under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	TAXES
				Amount for State purposes
Alabama.....	79	\$6,100	.....	.....
Alexander (including Alexander village).....	79	27,500	.....	.....
Batavia, city.....	91	2,041,800	\$767,308	.....
Batavia.....	84	45,250	.....	.....
Bergen (including Bergen village)...	82	12,250	.....	.....
Bethany.....	80	7,550	.....	.....
Byron.....	87	31,300	.....	.....
Darien.....	80	3,050	.....	.....
Elba (including Elba village).....	81	26,900	.....	.....
Le Roy (including Le Roy village)...	89	80,850	251,883	.....
Oakfield (including Oakfield village)	85	11,000	.....	.....
Pavilion.....	89	24,600	.....	.....
Pembroke (including Corfu village)...	80	24,800	48,235	.....
Stafford.....	87	24,700	.....	.....
Total.....	.....	\$2,367,650	\$1,067,426	.....

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking of Greene county for the year 1916.

Ashland.....	\$23,500	.....	.....
Athens (including Athens village)...	6,700	.....	.....
Cairo.....	8,150	.....	.....
Catskill (including Catskill village)...	124,675	\$585,791	.....
Coxsackie (including Coxsackie village).....	60,500	137,258	.....
Durham.....	.....	.....	.....
Greenville.....	11,650	.....	.....
Halcott.....	1,200	.....	.....
Hunter (including Hunter and Tannersville villages).....	17,075	.....	.....
Jewett.....	6,400	.....	.....
Lexington.....	.....	.....	.....
New Baltimore.....	2,800	.....	.....
Prattsville.....	1,500	.....	.....
Windham.....	24,925	.....	.....
Total.....	\$289,075	\$723,049	.....

NOTE.—For continuation of this table, see page 308.

GENESEE

Statement of the aggregate valuation of real

CITY AND TOWNS	TAXES — (Continued)			
	Amount for court and stenog- rapher's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Alabama.....	\$82 00	\$282 16	\$4,920 74	.....
Alexander (including Alexander vil- lage).....	72 37	249 00	4,342 36	.....
Batavia, city.....	702 33	2,416 58	46,975 29	\$115,720 08
Batavia.....	154 57	531 87	9,275 33	.....
Bergen (inc,uding Bergen village)...	81 05	278 87	4,863 38	.....
Bethany.....	66 95	230 35	4,017 24	.....
Byron.....	95 60	328 94	5,738 53	.....
Darien.....	105 78	363 95	6,347 13	.....
Elba (including Elba village).....	82 81	284 92	4,968 83	.....
Le Roy (including Le Roy village)..	260 40	895 97	15,625 30	.....
Oakfield (including Oakfield village)	97 69	336 14	5,862 01	.....
Pavilion.....	125 25	430 97	7,515 92	.....
Pembroke (including Corfu village).	117 01	402 60	7,021 04	.....
Stafford.....	94 32	324 52	5,659 48	.....
Total.....	\$2,138,13	\$7,356 84	\$133,130 58	\$115,720 08

GREENE

Statement of the aggregate valuation of real

Ashland.....	\$9 46	\$43 45	\$1,693 42	.....
Athens (including Athens village)...	81 00	224 53	12,971 12	.....
Cairo.....	39 46	150 74	6,331 50	.....
Catskill (includnig Catskill village).	254 84	971 75	42,164 08	.....
Coxsackie (including Coxsackie vil- lage).....	127 73	482 71	20,820 01	.....
Durham.....	35 21	132 26	5,523 02	.....
Greenville.....	35 33	135 39	5,661 32	.....
Halcott.....	3 60	18 72	569 43	.....
Hunter (including Hunter and Tan- nersville villages).....	86 45	339 98	14,591 35	.....
Jewett.....	9 15	40 11	1,503 64	.....
Lexington.....	9 40	54 84	2,146 26	.....
New Baltimore.....	58 68	220 31	9,368 18	.....
Prattsville.....	7 26	32 17	1,157 61	.....
Windham.....	18 42	77 79	3,148 45	.....
Total.....	\$775 99	\$2,924 75	\$127,649 39	.....

NOTE.— For continuation of this table, see page 309.

— Continued

and personal estate in Genesee county, etc.

CITY AND TOWNS	TAXES — (Concluded)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Alabama.....	\$13,386 65		\$11,415 86	\$30,087 41
Alexander (including Alexander vil- lage).....	11,930 84	\$713 01	6,905 28	24,212 86
Batavia, city.....			65,909 96	231,724 24
Batavia.....	19,026 21		9,577 08	38,565 06
Bergen (including Bergen village) ..	8,425 35	4,473 75	9,885 07	28,007 47
Bethany.....	9,385 69		5,270 62	18,970 85
Byron.....	8,546 69		6,960 59	21,668 35
Darien.....	11,793 80		7,746 72	26,357 38
Elba (including Elba village).....	7,697 93	2,800 00	5,886 44	21,720 93
Le Roy (including Le Roy village) ..	16,899 10	25,690 99	36,887 68	96,259 44
Oakfield (including Oakfield village)	7,117 18	4,812 66	9,448 24	27,673 92
Pavilion.....	11,133 83		6,503 11	25,709 08
Pembroke (including Corfu village) ..	10,241 92	1,958 36	9,875 57	29,616 50
Stafford.....	9,915 84		4,438 31	20,432 47
Total.....	\$145,501 03	\$40,448 77	\$196,710 53	\$641,005 96

— Continued

and personal estate in Greene county, etc.

Ashland.....	\$3,050 98		\$1,842 54	\$6,639 85
Athens (including Athens village)...	5,532 04	\$5,616 03	8,324 35	32,749 07
Cairo.....	8,768 26		5,446 66	20,736 62
Catskill (including Catskill village) ..	22,228 42	30,510 53	37,277 65	133,407 27
Coxsackie (including Cossackie vil- lage).....	8,400 09	10,743 02	13,682 02	54,255 58
Durham.....	9,712 11		3,382 15	18,784 75
Greenville.....	9,459 38		5,864 48	21,155 90
Halcott.....	1,443 68		1,130 96	3,166 39
Hunter (including Hunter and Tan- nersville villages).....	29,147 58	8,744 77	19,527 29	72,437 42
Jewett.....	5,595 18		2,833 45	9,981 53
Lexington.....	6,166 83		2,845 27	11,222 60
New Baltimore.....	9,337 60		5,596 69	24,581 46
Prattsville.....	3,582 42		2,151 83	6,931 29
Windham.....	6,106 42		5,634 31	14,985 39
Total.....	\$128,530 99	\$55,614 35	\$115,539 65	\$431,035 12

NOTE.— For continuation of this table, see page 310.

GENESEE

Statement of the aggregate valuation of real

CITY AND TOWNS	Rate of tax per \$1 of assess- ment actual rate for cities and aver- age rate for towns	RECEIPTS			
		Liquor licenses	Record- ing mort- gages	Taxes on bank stock	From State for public schools
Alabama.....	.0218	\$617 40	\$217 91	.....	\$1,385 69
Alexander (including Alexander village).....	.0198	.....	211 59	.....	1,907 38
Batavia, city.....	.0181	16,163 02	745 32	\$7,673 08	8,707 23
Batavia.....	.0139	557 13	234 83	.....	2,023 21
Bergen (including Bergen village).....	.0197	.....	237 88	.....	2,560 38
Bethany.....	.0166	.....	171 11	.....	1,374 90
Byron.....	.0122	220 50	150 69	.....	1,348 88
Darien.....	.0146	446 88	257 69	.....	1,667 24
Elba (including Elba village).....	.0151	220 50	117 23	.....	1,897 99
Le Roy (including Le Roy village).....	.0195	3,844 42	330 81	2,518 83	5,681 60
Oakfield (including Oakfield vil- lage).....	.0156	771 75	153 44	.....	2,311 12
Pavilion.....	.0108	220 50	105 15	.....	1,617 88
Pembroke (including Corfu vil- lage).....	.0148	783 14	260 37	482 35	3,165 68
Stafford.....	.0116	220 50	122 27	.....	1,083 46
Total.....	.....	\$24,065 74	\$3,316 29	\$10,674 26	\$36,732 64

GREENE

Statement of the aggregate valuation of real

Ashland.....	.0368	.....	\$12 07	.....	\$1,022 19
Athens (including Athens village).....	.0254	\$2,064 23	119 71	.....	1,981 71
Cairo.....	.0312	1,288 05	79 37	.....	2,406 86
Catskill (including Catskill village).....	.0285	8,644 06	480 88	\$5,857 91	7,814 51
Coxsackie (including Coxsackie village).....	.0253	3,805 18	245 24	1,372 58	3,021 76
Durham.....	.0329	.....	43 17	.....	2,213 44
Greenville.....	.0345	.....	24 15	.....	3,609 66
Halcott.....	.0499	.....	22 53	.....	766 12
Hunter (including Hunter and Tannersville villages).....	.0549	2,428 80	184 06	.....	2,969 86
Jewett.....	.0531	.....	32 50	.....	2,473 98
Lexington.....	.0484	436 51	43 64	.....	2,269 04
New Baltimore.....	.0266	333 20	33 45	.....	2,156 20
Prattsville.....	.0388	327 38	6 04	.....	1,171 80
Windham.....	.0400	.....	12 00	.....	2,324 54
Total.....	.....	\$19,327 41	\$1,338 81	\$7,230 49	\$36,201 07

NOTE.— For conclusion of this table, see page 311.

— Concluded

and personal estate in Genesee county, etc.

CITY AND TOWNS	RECEIPTS — (Concluded)		Bonded indebtedness	Temporary indebtedness	Sinking funds
	Other sources, including licenses, fees and water rents	Aggregate			
Alabama.....		\$2,221 00			
Alexander (including Alexander village).....	\$35 89	2,154 86			
Batavia, city.....	16,547 51	49,836 16	\$688,200		
Batavia.....		2,815 17			
Bergen (including Bergen village).....	94 00	2,892 26	21,600		
Bethany.....		1,546 01			
Byron.....		1,720 07			
Darien.....		2,371 81			
Elba (including Elba village).....		2,235 72			
Le Roy (including Le Roy village).....	1,309 10	13,684 76	299,500		
Oakfield (including Oakfield village).....	1,062 63	4,298 94			
Pavilion.....		1,943 53			
Pembroke (including Corfu village).....	470 18	5,161 72			
Stafford.....		1,426 23			
Total.....	\$19,519 31	\$94,308 24	\$1,009,300		

— Concluded

and personal estate in Greene county, etc.

Ashland.....		\$1,034 26			
Athens (including Athens village).....	\$531 58	4,696 63			
Cairo.....		3,774 28	\$11,000		
Catskill (including Catskill village).....	2,014 42	24,811 78	9,000		
Coxsackie (including Coxsackie village).....	792 26	9,237 02			
Durham.....		2,256 61	5,000		
Greenville.....		3,633 81			
Halcott.....		788 65			
Hunter (including Hunter and Tannersville villages).....	676 44	6,259 16	13,800		
Jewett.....		2,506 48	3,400		
Lexington.....		2,749 19			
New Baltimore.....		2,522 85			
Prattsville.....		1,505 22			
Windham.....		2,336 54			
Total.....	\$4,014 70	\$68,112 48	\$42,200		
		County.....	314,500		
			\$356,700		

HAMILTON

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns

TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of cor- porations and special fran- chises	Equalized value of real estate, including village property, real estate of cor- porations and special fran- chises
Arietta.....	186,790	319	\$834,846	\$839,554
Benson.....	51,729	155	190,419	191,493
Hope.....	27,127	250	110,128	98,443
Indian Lake.....	166,519	1,086	700,972	704,925
Inlet.....	40,881	219	356,073	358,081
Lake Pleasant.....	126,989	429	574,644	577,885
Long Lake.....	266,403	1,058	1,285,037	1,292,283
Morehouse.....	123,134	133	535,699	538,720
Wells.....	112,643	842	441,765	428,199
Total.....	1,102,215	4,491	\$5,029,583	\$5,029,583

HERKIMER

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns

Columbia.....	21,995	1,090	\$614,767	\$564,332
Danube.....	16,972	1,050	911,668	818,662
Fairfield (including part of Middle- ville village).....	24,968	1,334	687,953	834,532
Frankfort (including Frankfort vil- lage).....	20,123	5,962	4,255,296	3,632,482
German Flats (including Ilion and Mohawk villages).....	19,455	12,809	7,104,661	7,499,992
Herkimer (including Herkimer vil- lage).....	17,347	11,027	5,610,698	5,922,899
Litchfield.....	16,967	836	394,832	364,007
Little Falls, city.....	2,591	13,022	7,051,097	7,065,882
Little Falls.....	14,296	627	569,442	587,670
Manheim (including Dolgeville vil- lage).....	17,072	3,885	2,269,720	2,377,864
Newport (including Newport village and part of Middleville village) ..	20,182	1,724	821,700	789,114
Norway.....	22,069	597	241,211	222,380
Ohio.....	32,041	496	108,704	100,218
Russia (including Cold Brook and Poland villages).....	32,532	1,747	751,835	712,129
Salisbury.....	71,783	1,643	894,378	782,804
Schuyler.....	24,351	1,130	1,140,748	1,159,950
Stark.....	19,981	906	472,833	408,673
Warren.....	23,025	1,288	476,011	491,248
Webb (including Old Forge village) ..	268,491	1,274	1,902,164	1,992,795
Wilmurt.....	184,714	227	629,190	713,199
Winfield (including West Winfield village).....	14,836	1,435	897,770	795,846
Total.....	885,791	64,109	\$37,836,678	\$37,836,678

NOTE.— For continuation of this table, see page 313.

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking of Hamilton county for the year 1916.

TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessment under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	TAXES
				Amount for State purposes
Arietta.....	80	\$204		
Benson.....	80			
Hope.....	90			
Indian Lake.....	80			
Inlet.....	80			
Lake Pleasant.....	80	150		
Long Lake.....	80	1,540		
Morehouse.....	80	645		
Wells.....	83	5,550		
Total.....		\$8,089		

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking and city of Herkimer county for the year 1916.

Columbia.....	79	\$4,000		
Danube.....	77	800		
Fairfield (including part of Middleville village).....	57	18,000		
Frankfort (including Frankfort village).....	81	19,000	\$162,962	
German Flats (including Ilion and Mohawk villages).....	65	345,100	475,619	
Herkimer (including Herkimer village).....	65	263,025	583,573	
Litchfield.....	75	5,700		
Little Falls, city.....	69	97,700	1,091,828	
Little Falls.....	67	5,100		
Manheim (including Dolgeville village).....	66	50,700	129,475	
Newport (including Newport village and part of Middleville village).....	72	41,650	100,489	
Norway.....	75	2,850		
Ohio.....	75	2,550		
Russia (including Cold Brook and Poland villages).....	73	26,650	74,290	
Salisbury.....	79	3,600		
Schuyler.....	68	3,000		
Stark.....	80	8,000		
Warren.....	67	44,100		
Webb (including Old Forge village).....	66	7,300		
Wilmurt.....	61	250		
Winfield (including West Winfield village).....	78	17,850	41,962	
Total.....		\$966,925	\$2,660,198	

NOTE.— For continuation of this table, see page 314.

HAMILTON*Statement of the aggregate valuation of real*

TOWNS	Rate of tax per \$1 of assess- ment actual rate for cities and aver- age rate for towns	RECEIPTS			
		Liquor licenses	Record- ing mort- gages	Taxes on bank stock	From State for public schools
Arietta.....	.0265	\$436 51	\$20 69		\$466 74
Benson.....	.0357		1 47		363 12
Hope.....	.0397	218 25	2 21		659 52
Indian Lake.....	.0475	545 62	29 46		2,201 21
Inlet.....	.0351	136 40	37 53		135 60
Lake Pleasant.....	.0329	427 42	39 78		715 11
Long Lake.....	.0435	491 07	62 06		909 40
Morehouse.....	.0250	109 12	1 58		364 00
Wells.....	.0511	327 38	7 37		1,858 24
Total.....		\$2,691 77	\$202 15		\$7,672 94

HERKIMER*Statement of the aggregate valuation of real*

Columbia.....	.0169	\$238 14	\$41 68		\$1,640 65
Danube.....	.0169	117 60	94 39		1,255 22
Fairfield (including part of Middle- ville village).....	.0330	220 50	69 33		2,388 42
Frankfort (including Frankfort vil- lage).....	.0201	3,031 58	973 48	\$1,629 62	5,357 87
German Flats (including Ilion and Mohawk villages).....	.0293	8,435 15	9,667 16	4,756 19	8,268 35
Herkimer (including Herkimer vil- lage).....	.0310	9,604 45	1,265 62	5,835 73	9,876 36
Litchfield.....	.0255	273 19	23 67		1,429 29
Little Falls, city.....	.0208	23,193 50	761 35	10,918 28	5,472 82
Little Falls.....	.0214	110 25	136 98		944 54
Manheim (including Dolgeville vil- lage).....	.0296	2,275 20	438 57	1,294 75	2,855 48
Newport (including Newport vil- lage and part of Middleville vil- lage).....	.0294	722 50	71 04	1,004 89	3,129 37
Norway.....	.0276	220 50	30 12		1,403 15
Ohio.....	.0482	110 25	26 00		1,324 61
Russia (including Cold Brook and Poland villages).....	.0238	529 57	82 89	742 90	1,985 81
Salisbury.....	.0238	789 39	15 20		1,711 22
Schuyler.....	.0175		92 97		1,600 70
Stark.....	.0231	452 76	19 48		1,684 94
Warren.....	.0244	110 25	36 49		1,450 54
Webb (including Old Forge village)	.0212	1,038 20	395 94		2,254 69
Wilmurt.....	.0317	446 88	4 06		787 84
Winfield (including West Winfield village).....	.0252	116 13	27 37	419 62	4,160 83
Total.....		\$52,035 99	\$14,273 78	\$26,601 98	\$60,982 70

NOTE.— For conclusion of this table, see page 317.

— Concluded

and personal estate in Hamilton county, etc.

TOWNS	RECEIPTS — (Concluded)		Bonded indebtedness	Temporary indebtedness	Sinking funds
	Other sources, including licenses, fees and water rents	Aggregate			
Arietta.....		\$923 94	\$13,000		
Benson.....		364 59			
Hope.....		879 98			
Indian Lake.....		2,776 29			
Inlet.....		309 53	10,500		
Lake Pleasant.....		1,182 31			
Long Lake.....		1,462 53	35,000		
Morehouse.....		474 70			
Wells.....		2,192 99			
Total.....		\$10,566 86	\$58,500		
		County.....	151,000		
			\$209,500		

— Concluded

and personal estate in Herkimer county, etc.

Columbia.....		\$1,920 47			
Danube.....		1,467 21	\$8,500		
Fairfield (including part of Middleville village).....	\$32 00	2,710 25	22,500		
Frankfort (including Frankfort village).....	1,072 00	12,064 55	241,300		
German Flats (including Ilion and Mohawk villages).....	1,718 29	32,845 14	792,154		
Herkimer (including Herkimer village).....	1,422 71	28,004 87	391,747		
Litchfield.....		1,728 15	5,000		
Little Falls, city.....	39,000 00	79,345 95	522,000		
Little Falls.....		1,191 77	13,500		
Manheim (including Dolgeville village).....	45 15	6,909 15	156,900		\$5,562
Newport (including Newport village and part of Middleville village).....	1,655 52	6,583 32	34,000		
Norway.....		1,653 77			
Ohio.....		1,460 86			
Russia (including Cold Brook and Poland villages).....	40 00	3,381 17	14,300		
Salisbury.....		2,515 81	9,500		
Schuyler.....		1,693 67	20,500		
Stark.....		2,157 18			
Warren.....		1,597 28	9,500		
Webb (including Old Forge village).....	21 27	3,710 10	60,000		
Wilmurt.....		1,238 77			
Winfield (including West Winfield village).....	2,636 28	7,360 23	33,200 00		
Total.....	\$47,643 22	\$201,537 67	\$2,334,601		\$5,562
		County.....	780,000		
			\$3,114,601		

JEFFERSON

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns

CITY AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of cor- porations and special fran- chises	Equalized value of real estate, including village property, real estate of cor- porations and special fran- chises
Adams (including Adams village)...	27,020	3,279	\$1,847,906	\$1,699,841
Alexandria (including Alexandria Bay village).....	39,989	4,355	1,825,887	1,716 100
Antwerp (including Antwerp village)	61,018	2,762	1,548,752	1,487,976
Brownville (including Brownville, Dexter and Glen Park villages)...	34,378	3,861	2,521,040	2,343,977
Cape Vincent (including Cape Vin- cent village).....	34,022	2,514	1,710,740	1,573,666
Champion (including West Carthage village).....	25,776	2,990	1,506,863	1,447,730
Clayton (including Clayton village).	47,497	3,976	2,193,325	2,061,444
Ellisburg (including Belleville, Ellis- burg and Mannsville villages)....	43,311	3,487	2,182,558	2,029,268
Henderson (including Henderson vil- lage).....	25,091	1,451	996,816	916,945
Hounsfield (including Sacketts Har- bor village).....	28,703	2,053	1,429,712	1,315,155
Le Ray (including part of Black River village).....	40,823	2,540	1,502,950	1,412,580
Lorraine.....	24,499	993	510,537	474,680
Lyme (including Chaumont village)	33,823	1,869	1,569,612	1,440,846
Orleans.....	41,344	2,269	1,562,237	1,500,932
Pamelia.....	23,383	980	885,640	860,446
Philadelphia (including Philadelphia village).....	21,800	1,593	1,264,920	1,163,567
Rodman.....	25,208	1,167	730,000	693,646
Rutland (including part of Black River village).....	26,716	1,764	1,248,691	1,186,506
Theresa (including Theresa village).	40,912	2,060	1,097,487	1,020,406
Watertown, city.....	3,237	26,895	15,426,860	17,551,754
Watertown.....	22,335	1,179	878,935	835,164
Wilna (including Carthage village).	47,483	6,393	3,286,510	3,026,176
Worth.....	27,390	579	243,531	212,704
Total.....	745,758	81,009	\$47,971,509	\$47,971,509

NOTE.— For continuation of this table, see page 319.

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking and city of Jefferson county for the year 1916.

CITY AND TOWNS	rate of equalization used by board of supervisors in equalizing real estate assessment under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	TAXES
				Amount for State purposes
Adams (including Adams village)...	94	\$97,000	\$328,074	.....
Alexandria (including Alexandria Bay village)	92	129,300	131,800	.....
Antwerp (including Antwerp village)	90	31,050	51,313	.....
Brownville (including Brownville, Dexter and Glen Park villages) ..	93	14,750	30,000	.....
Cape Vincent (including Cape Vincent village)	94	52,425	.....	.....
Champion (including West Carthage village)	90	16,350	.....	.....
Clayton (including Clayton village) ..	92	21,550	201,000	.....
Ellisburg (including Belleville, Ellisburg and Mannsville villages)...	93	73,420	.....	.....
Henderson (including Henderson village).....	94	73,800	.....	.....
Hounsfield (including Sacketts Harbor village).....	94	14,575	.....	.....
Le Ray (including part of Black River village).....	92	32,570	.....	.....
Lorraine	93	3,700	.....	.....
Lyme (including Chaumont village)	94	17,180	.....	.....
Orleans	90	25,850	.....	.....
Pamelia	89	14,020	.....	.....
Philadelphia (including Philadelphia village)	94	24,190	45,787	.....
Rodman	91	42,440	.....	.....
Rutland (including part of Black River village).....	91	6,225	.....	.....
Theresa (including Theresa village) ..	93	60,900	95,922	.....
Watertown, city.....	76	1,426,900	1,230,000	.....
Watertown	91	19,350	.....	.....
Wilna (including Carthage village) ..	94	94,700	384,222	.....
Worth	99	.....	.....	.....
Total .....	.....	\$2,292,245	\$2,498,118	.....

NOTE.— For continuation of this table, see page 320.

Statement of the aggregate valuation of real

CITY AND TOWNS	TAXES — (Continued)			
	Amount for court and stenog- rapher's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Adams (including Adams village)...	\$155 45	\$296 08	\$10,792 63	.....
Alexandria (including Alexandria Bay village)	159 56	304 57	11,084 30	.....
Antwerp (including Antwerp village)	131 35	260 24	9,123 95	.....
Brownville (including Brownville, Dexter and Glen Park villages)..	204 80	388 79	14,167 58	.....
Cape Vincent (including Cape Vin- cent village)	140 61	267 91	9,767 04	.....
Champion (including West Carthage village)	126 60	241 18	8,793 93	.....
Clayton (including Clayton village)	180 10	343 30	12,511 41	.....
Ellisburg (including Belleville, Ellis- burg and Mannsville villages)....	181 80	346 55	12,629 70	.....
Henderson (including Henderson vil- lage)	85 68	163 08	5,950 87	.....
Hounsfield (including Sacketts Har- bor village)	114 99	219 01	7,986 96	.....
Le Ray (including part of Black River village)	124 97	238 05	8,680 24	.....
Lorraine	41 40	78 54	2,873 38	.....
Lyme (including Chaumont village)	128 07	240 67	8,775 59	.....
Orleans	132 02	251 52	9,170 56	.....
Pamelia	75 84	143 89	5,252 45	.....
Philadelphia (including Philadelphia village)	102 74	195 58	7,134 21	.....
Rodman	63 68	121 06	4,421 27	.....
Rutland (including part of Black River village)	103 15	196 40	7,164 08	.....
Theresa (including Theresa village).	93 53	178 02	6,494 82	.....
Watertown, city	1,641 53	3,129 40	113,994 43	\$249,109 88
Watertown	73 91	140 59	5,132 60	.....
Wilna (including Carthage village).	265 56	514 05	18,727 38	.....
Worth	18 43	35 20	1,277 60	.....
Total	\$4,345 77	\$8,293 68	\$301,906 98	\$249,109 88

NOTE.— For continuation of this table, see page 321.

—Continued

and personal estate in Jefferson county, etc.

CITIES AND TOWNS	TAXES — (Concluded)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Adams (including Adams village)...	\$10,439 61	\$9,122 17	\$16,310 38	\$47,116 32
Alexandria (including Alexandria Bay village).....	9,774 23	17,061 63	22,970 52	61,354 81
Antwerp (including Antwerp village)	10,721 13	6,275 32	12,527 80	39,039 88
Brownville (including Brownville, Dexter and Glen Park villages)...	10,031 71	15,120 59	*	89,913 47
Cape Vincent (including Cape Vin- cent village).....	7,550 69	7,384 66	10,309 57	35,420 48
Champion (including West Carthage village).....	19,350 40	10,098 00	16,017 23	54,627 34
Clayton (including Clayton village)	11,451 09	11,646 60	17,000 35	53,132 85
Ellisburg (including Belleville, Ellis- burg and Mannsville villages)...	19,903 51	3,304 12	12,235 27	48,600 95
Henderson (including Henderson vil- lage).....	7,881 79	907 50	5,626 54	20,615 46
Hounsfield (including Sacketts Har- bor village).....	8,428 12	3,195 66	*	19,944 74
Le Ray (including part of Black River village).....	11,043 83	800 12	8,456 29	29,343 50
Lorraine.....	6,242 64	.....	3,518 78	12,754 74
Lyme (including Chaumont village)	8,716 00	2,105 17	*	19,965 50
Orleans.....	8,801 78	.....	9,530 94	27,886 82
Pamelia.....	4,430 64	.....	*	9,902 82
Philadelphia (including Philadelphia village).....	7,171 57	6,305 81	7,333 89	28,243 80
Rodman.....	7,749 29	.....	5,230 14	17,585 44
Rutland (including part of Black River village).....	10,815 87	2,400 38	10,404 09	31,083 97
Theresa (including Theresa village).	11,349 96	7,150 35	7,923 30	33,189 98
Watertown, city.....	.....	.....	116,405 00	484,280 24
Watertown.....	7,830 67	.....	4,077 99	17,255 76
Wilna (including Carthage village).	16,350 99	29,857 89	28,520 07	94,235 94
Worth.....	3,535 13	.....	1,784 38	6,050 74
Total.....	\$219,570 65	\$132,735 97	\$316,182 62	\$1,232,145 55

* Not reported.

NOTE.— For continuation of this table, see page 322.

Statement of the aggregate valuation of real

CITY AND TOWNS	Rate of tax per \$1 of assess- ment actual rate for cities and aver- age rate for towns	RECEIPTS			
		Liquor licenses	Record- ing mort- gages	Taxes on bank stock	From State for public schools
Adams (including Adams village).	.0242		\$101 58	\$3,280 74	\$6,500 56
Alexandria (including Alexandria Bay village).....	.0313	\$3,472 53	175 66	1,318 00	5,911 24
Antwerp (including Antwerp vil- lage).....	.0247	716 63	71 80	513 13	5,395 15
Brownville (including Brownville, Dexter and Glen Park villages).	.0157	882 00	185 65	300 00	5,396 47
Cape Vincent (including Cape Vin- cent village).....	.0200	1,039 88	105 99		3,143 61
Champion (including West Car- thage village).....	.0358		432 37		3,666 24
Clayton (including Clayton vil- lage).....	.0239	2,284 39	175 32	2,010 00	6,694 67
Ellisburg (including Belleville, El- lisburg and Mannsville villages)	.0215		180 40		6,982 53
Henderson (including Henderson village).....	.0192		65 43		2,336 66
Hounsfield (including Sacketts Harbor village).....	.0138	1,101 83	107 40		3,050 18
Le Ray (including part of Black River village).....	.0191	768 08	238 47		2,869 29
Lorraine.....	.0248		52 07		2,116 01
Lyme (including Chaumont vil- lage).....	.0125	330 75	109 05		3,868 20
Orleans.....	.0175		92 62		3,074 79
Pamelia.....	.0110	110 25	54 40		1,459 14
Philadelphia (including Philadel- phia village).....	.0219	336 26	212 10	457 87	2,249 72
Rodman.....	.0227		31 68		2,131 28
Rutland (including part of Black River village).....	.0247		441 92		3,151 03
Theresa (including Theresa vil- lage).....	.0286	336 26	74 69	959 22	3,089 39
Watertown, city.....	.0304	28,787 40	1,970 30	12,300 00	17,497 00
Watertown.....	.0192		67 07		1,691 44
Wilna (including Carthage village)	.0278	6,252 66	2,196 17	3,842 22	6,536 47
Worth.....	.0273		07		1,209 13
Total.....		\$46,418 92	\$7,142 21	\$24,981 18	\$100,020 20

NOTE.— For conclusion of this table, see page 323.

— Concluded

and personal estate in Jefferson county, etc.

CITY AND TOWNS	RECEIPTS — (Concluded)		Bonded indebtedness	Temporary indebtedness	Sinking funds
	Other sources, including licenses, fees and water rents	Aggregate			
Adams (including Adams village).	\$1,377 42	\$11,260 30	\$40,500		
Alexandria (including Alexandria Bay village).....	306 65	11,184 08	72,861		
Antwerp (including Antwerp village).....	364 93	7,061 64	46,700		
Brownville (including Brownville Dexter and Glen Park villages).	319 50	7,083 62	21,000		
Cape Vincent (including Cape Vincent village).....	37 16	4,326 64	12,000		
Champion (including West Carthage village).....	5,730 24	9,828 85	77,050		
Clayton (including Clayton village).....	5,194 21	16,358 59	67,705		
Ellisburg (including Belleville, Ellisburg and Mannsville villages)	269 72	7,432 65	14,000		
Henderson (including Henderson village).....	99 00	2,501 09	6,000		
Hounsfield (including Sacketts Harbor village).....	1,138 85	5,398 26			
Le Roy (including part of Black River village).....	45 12	3,920 96	1,000		
Lorraine.....		2,168 08	800		
Lyme (including Chaumont village).....		4,308 00	21,000		
Orleans.....		3,167 41			
Pamelia.....		1,623 79			
Philadelphia (including Philadelphia village).....	31 51	3,287 46	58,450		
Rodman.....		2,162 96		\$6,209	
Rutland (including part of Black River village).....	135 38	3,728 33	33,092		
Theresa (including Theresa village).....	167 87	4,627 43	35,000		
Watertown, city.....	30,408 31	90,963 01	1,266,735		
Watertown.....		1,758 51			
Wilna (including Carthage village)	2,419 01	21,246 53	245,940		
Worth.....		1,209 20			
Total.....	\$48,044 88	\$226,607 39	\$2,019,833	\$6,209	
		County.....	480,000	106,800	
			\$2,499,833	\$113,009	

LEWIS

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns of

TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of cor- porations and special fran- chises	Equalized value of real estate, including village property, real estate of cor- porations and special fran- chises
Croghan (including Croghan village)	111,503	2,972	\$1,187,431	\$1,181,028
Denmark (including Copenhagen village)	31,736	2,116	1,145,639	1,146,204
Diana (including Harrisville village)	83,566	2,439	593,600	599,435
Greig	56,317	758	205,746	205,847
Harrisburg	23,288	677	384,876	384,611
High Market	36,660	390	228,131	227,973
Lewis	39,663	733	205,934	205,791
Leyden (including Port Leyden vil- lage)	20,353	1,663	690,787	690,311
Lowville (including Lowville village)	20,833	4,104	2,289,138	2,290,269
Lyonsdale	42,883	1,024	334,442	335,798
Martinsburg	43,907	1,761	764,340	763,812
Montague	39,480	489	223,359	223,203
New Bremen	34,222	1,660	418,200	415,945
Osceola	55,935	467	406,916	407,116
Pinckney	22,686	804	291,648	291,791
Turin (including Turin village)	24,632	1,108	591,605	591,895
Watson	72,335	771	350,680	352,941
West Turin (including Constable- ville and Lyons Falls villages)	23,430	2,011	1,019,515	1,020,017
Total	783,429	25,947	\$11,333,987	\$11,333,987

LIVINGSTON

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns of

Avon (including Avon village)	25,060	3,862	\$2,839,875	\$2,695,023
Caledonia (including Caledonia vil- lage)	24,909	2,102	2,616,940	2,605,863
Conesus	20,392	1,041	799,559	753,221
Geneseo (including Geneseo village)	27,026	3,348	2,972,299	2,983,652
Groveland	22,620	1,699	1,475,202	1,529,197
Leicester (including Leicester vil- lage)	19,606	1,811	1,711,674	1,716,224
Lima (including Lima village)	19,775	2,118	1,950,689	1,863,704
Livonia (including Livonia village)	23,645	2,999	2,264,467	2,278,486
Mount Morris (including Mount Morris village)	29,055	5,055	2,319,865	2,241,542
North Dansville (including Dans- ville village)	5,538	4,290	2,025,789	2,113,433
Nunda (including Nunda village)	23,034	2,289	1,332,615	1,313,310
Ossian	25,027	666	508,476	531,689
Portage	18,975	962	837,764	863,367
Sparta	17,236	894	809,393	869,365
Springwater	32,503	1,689	1,016,951	1,032,917
West Sparta	20,262	800	661,830	679,212
York	29,674	2,802	2,532,464	2,605,647
Total	384,337	38,427	\$28,675,852	\$28,675,852

NOTE.— For continuation of this table, see page 325.

COUNTY

*of taxes levied, receipts other than taxes, indebtedness and sinking
Lewis county for the year 1916.*

TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessment under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	TAXES
				Amount for State purposes
Croghan (including Croghan village)	85	\$5,600	.....	.....
Denmark (including Copenhagen village).....	84	71,000	\$41,047	.....
Diana (including Harrisville village)	84	.....	.....	.....
Greig.....	84	3,950	.....	.....
Harrisburg.....	84	2,100	.....	.....
High Market.....	84	950	.....	.....
Lewis.....	84	.....	.....	.....
Leyden (including Port Leyden vil- lage).....	84	29,100	.....	.....
Lowville (including Lowville village)	84	268,700	343,000	.....
Lyonsdale.....	84	.....	.....	.....
Martinsburg.....	84	1,900	.....	.....
Montague.....	84	1,150	.....	.....
New Bremen.....	85	400	.....	.....
Oceola.....	84	.....	.....	.....
Pinckney.....	84	4,850	.....	.....
Turin (including Turin village).....	84	9,210	.....	.....
Watson.....	84	.....	.....	.....
West Turin (including Constable- ville and Lyons Falls villages)...	84	22,930	.....	.....
Total.....	.....	\$421,840	\$384,047	.....

COUNTY

*of taxes levied, receipts other than taxes, indebtedness and sinking
Livingston county for the year 1916.*

Avon (including Avon village).....	89	\$196,700	\$110,687	.....
Caledonia (including Caledonia vil- lage).....	85	16,200	37,125	.....
Conesus.....	90	44,200	.....	.....
Geneseo (including Geneseo village)	84	766,500	227,899	.....
Groveland.....	81	14,200	.....	.....
Leicester (including Leicester vil- lage).....	84	7,075	.....	.....
Lima (including Lima village).....	89	17,600	36,201	.....
Livonia (including Livonia village)	84	75,500	.....	.....
Mount Morris (including Mount Morris village).....	88	17,200	135,300	.....
North Dansville (including Dans- ville village).....	81	93,550	176,462	.....
Nunda (including Nunda village)...	86	21,600	.....	.....
Ossian.....	81	.....	.....	.....
Portage.....	82	500	.....	.....
Sparta.....	79	5,800	.....	.....
Springwater.....	83	24,400	.....	.....
West Sparta.....	82	4,710	.....	.....
York.....	82	47,820	.....	.....
Total.....	.....	\$1,358,555	\$723,674	.....

NOTE.— For continuation of this table, see page 326.

Statement of the aggregate valuation of real

TOWNS	TAXES — (Continued)			
	Amount for court and stenog- rapher's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Croghan (including Croghan village)	\$99 61	\$205 01	\$5,399 16	.....
Denmark (including Copenhagen village).....	102 18	210 29	5,538 28	.....
Diana (including Harrisville village)	50 32	103 56	2,727 42	.....
Greig.....	17 63	36 23	954 58	.....
Harrisburg.....	32 46	66 82	1,759 53	.....
High Market.....	19 21	39 56	1,041 60	.....
Lewis.....	17 27	35 56	936 34	.....
Leyden (including Port Leyden vil- lage).....	60 39	124 29	3,273 33	.....
Lowville (including Lowville village)	243 61	501 36	13,203 95	.....
Lyonsdale.....	28 19	58 02	1,527 89	.....
Martinsburg.....	64 28	132 29	3,483 99	.....
Montague.....	18 83	38 77	1,020 81	.....
New Bremen.....	34 96	71 92	1,894 37	.....
Osceola.....	34 18	70 33	1,852 37	.....
Pinckney.....	24 91	51 24	1,349 73	.....
Turin (including Turin village).....	50 47	103 84	2,735 03	.....
Watson.....	29 63	60 97	1,605 88	.....
West Turin (including Constable- ville and Lyons Falls villages)....	87 56	180 17	4,745 40	.....
Total.....	\$1,015 69	\$2,090 23	\$55,049 66	.....

LIVINGSTON

Statement of the aggregate valuation of real

Avon (including Avon village).....	\$140 91	\$597 41	\$14,730 72	.....
Caledonia (including Caledonia vil- lage).....	127 76	541 10	13,356 09	.....
Conesus.....	38 85	167 25	4,061 39	.....
Geneseo (including Geneseo village)	182 85	775 42	19,115 75	.....
Groveland.....	75 22	318 92	7,863 67	.....
Leicester (including Leicester vil- lage).....	84 07	356 43	8,788 22	.....
Lima (including Lima village).....	91 79	389 17	9,595 25	.....
Livonia (including Livonia village).	114 84	486 98	12,006 01	.....
Mount Morris (including Mount Morris village).....	110 12	466 95	11,512 12	.....
North Dansville (including Dans- ville village).....	107 60	456 28	11,249 31	.....
Nunda (including Nunda village)...	65 18	276 36	6,814 60	.....
Ossian.....	25 91	109 83	2,709 75	.....
Portage.....	42 15	178 68	4,406 93	.....
Sparta.....	42 67	180 89	4,461 34	.....
Springwater.....	51 55	218 60	5,391 00	.....
West Sparta.....	33 32	141 25	3,484 26	.....
York.....	129 29	548 31	13,517 78	.....
Total.....	\$1,464 08	\$6,209 83	\$153,064 19	.....

NOTE.— For continuation of this table, see page 327.

— Continued

and personal estate in Lewis county, etc.

TOWNS	TAXES — (Concluded)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Croghan (including Croghan village)	\$16,382 96	\$6,803 00	\$6,827 33	\$35,717 07
Denmark (including Copenhagen village)	11,264 54	3,500 00	9,223 63	29,838 92
Diana (including Harrisville village)	11,321 39	.....	8,809 04	23,011 73
Greig	4,907 68	.....	1,664 23	7,580 35
Harrisburg	7,016 18	.....	2,674 44	11,549 43
High Market	5,258 01	.....	2,400 28	8,758 66
Lewis	5,725 86	.....	3,093 09	9,808 12
Leyden (including Port Leyden village)	10,405 44	2,199 12	7,229 91	23,292 48
Lowville (including Lowville village)	18,818 98	17,713 78	3,779 29	49,260 97
Lyonsdale	6,139 70	.....	3,484 83	11,238 63
Martinsburg	9,802 20	.....	5,750 22	19,232 98
Montague	3,798 52	.....	2,196 41	7,073 34
New Bremen	9,096 64	.....	6,180 19	17,278 08
Osceola	7,516 09	.....	3,133 63	12,606 60
Pinckney	5,894 52	.....	2,959 32	10,279 72
Turin (including Turin village)	6,746 29	970 79	4,231 20	14,837 62
Watson	5,186 61	.....	2,201 95	9,035 04
West Turin (including Constableville and Lyons Falls villages)	8,520 63	5,238 85	7,971 27	26,743 88
Total	\$148,752 24	\$36,425 54	\$83,810 26	\$327,143 62

— Continued

and personal estate in Livingston county, etc.

Avon (including Avon village)	\$9,806 24	\$14,345 67	\$18,837 83	\$58,458 78
Caledonia (including Caledonia village)	8,754 48	5,097 92	14,718 73	42,596 08
Conesus	7,030 22	.....	3,654 73	14,952 44
Geneseo (including Geneseo village)	15,889 96	22,852 64	12,368 13	70,684 75
Groveland	11,948 91	.....	9,285 29	29,492 01
Leicester (including Leicester village)	13,763 70	450 00	8,370 72	31,813 14
Lima (including Lima village)	10,958 16	4,100 00	5,861 54	30,995 91
Livonia (including Livonia village)	17,311 11	5,400 00	19,626 79	54,945 73
Mount Morris (including Mount Morris village)	14,381 00	23,189 47	19,476 87	69,136 53
North Dansville (including Dansville village)	5,951 37	22,686 71	22,683 20	63,134 47
Nunda (including Nunda village)	12,525 65	6,528 60	13,391 28	39,601 67
Osian	9,628 36	.....	2,787 02	15,260 87
Portage	8,499 90	.....	3,150 94	16,278 60
Sparta	7,565 16	.....	3,014 76	15,264 82
Springwater	12,624 73	.....	9,930 23	28,216 11
West Sparta	7,800 29	.....	3,694 57	15,153 69
York	16,254 88	.....	16,615 09	47,065 35
Total	\$190,194 12	\$104,651 01	\$187,467 72	\$643,050 95

NOTE.— For continuation of this table, see page 328.

Statement of the aggregate valuation of real

TOWNS	Rate of tax per \$1 of assess- ment actual rate for cities and aver- age rate for towns	RECEIPTS			
		Liquor licenses	Record- ing mort- gages	Taxes on bank stock	From State for public schools
Croghan (including Croghan vil- lage).....	.0299	\$1,441 54	\$54 84	.....	\$3,279 83
Denmark (including Copenhagen village).....	.0245	560 54	128 48	\$410 47	3,725 21
Diana (including Harrisville vil- lage).....	.0386	991 22	96 00	.....	4,246 79
Greig.....	.0361	218 25	18 51	.....	1,373 39
Harrisburg.....	.0298	.....	83 57	.....	1,797 22
High Market.....	.0382	.....	11 50	.....	1,418 04
Lewis.....	.0476	218 25	13 27	.....	1,960 86
Leyden (including Port Leyden vil- lage).....	.0323	551 44	165 72	.....	3,348 25
Lowville (including Lowville vil- lage).....	.0192	2,755 42	171 88	3,430 00	6,305 54
Lyonsdale.....	.0336	134 74	43 98	.....	1,596 91
Martinsburg.....	.0251	436 50	125 46	.....	3,286 22
Montague.....	.0315	109 13	8 66	.....	1,642 60
New Bremen.....	.0412	327 37	28 37	.....	2,675 86
Osceola.....	.0309	.....	21 19	.....	1,078 18
Pinckney.....	.0346	224 07	31 64	.....	2,171 16
Turin (including Turin village)...	.0246	114 58	55 36	.....	2,579 45
Watson.....	.0257	442 32	10 11	.....	1,688 79
West Turin (including Constable- ville and Lyons Falls villages)...	.0256	1,097 07	104 74	.....	2,883 43
Total.....	.....	\$9,622 44	\$1,173 28	\$3,840 47	\$47,057 73

LIVINGSTON

Statement of the aggregate valuation of real

Avon (including Avon village)....	.0192	\$2,699 75	\$662 52	\$1,106 87	\$3,270 36
Caledonia (including Caledonia village).....	.0161	.....	637 02	371 25	2,985 12
Conesus.....	.0177	327 38	330 62	.....	1,301 73
Geneseo (including Geneseo vil- lage).....	.0189	1,606 32	326 79	2,278 99	1,436 12
Groveland.....	.0198	.....	170 58	.....	1,799 76
Leicester (including Leicester vil- lage).....	.0185	556 56	181 97	.....	1,956 28
Lima (including Lima village)....	.0157	327 37	328 69	362 01	1,286 46
Livonia (including Livonia village)	.0234	.....	477 94	.....	4,450 96
Mount Morris (including Mount Morris village).....	.0295	2,063 02	408 76	1,353 00	3,302 16
North Dansville (including Dans- ville village).....	.0297	3,085 88	383 37	1,764 62	2,940 30
Nunda (including Nunda village)...	.0292	.....	368 85	.....	3,861 94
Ossian.....	.0300	.....	41 88	.....	1,433 18
Portage.....	.0194	.....	471 27	.....	1,402 13
Sparta.....	.0187	.....	143 85	.....	1,038 14
Springwater.....	.0270	.....	235 10	.....	3,316 64
West Sparta.....	.0227	.....	66 19	.....	1,791 56
York.....	.0182	.....	357 24	.....	4,043 43
Total.....	.....	\$11,866 28	\$5,592 64	\$7,236 74	\$41,706 36

NOTE.— For conclusion of this table, see page 329.

— Concluded

and personal estate in Lewis county, etc.

TOWNS	RECEIPTS — (Concluded)		Bonded indebtedness	Temporary indebtedness	Sinking funds
	Other sources, including licenses, fees and water rents	Aggregate			
Croghan (including Croghan village).....	\$248 77	\$5,024 98	\$34,000	\$2,500	.....
Denmark (including Copenhagen village).....	129 00	4,953 70	33,950	.....	.....
Dana (including Harrisville village).....	.....	5,334 01	14,000	600	.....
Greig.....	.....	1,610 15	.....	.....	.....
Harrisburg.....	.....	1,880 79	.....	.....	.....
High Market.....	.....	1,429 54	.....	1,300	.....
Lewis.....	.....	2,192 38	.....	450	.....
Leyden (including Port Leyden village).....	192 00	4,257 41	14,400	1,000	.....
Lowville (including Lowville village).....	730 00	13,392 84	77,000	668	.....
Lysdale.....	.....	1,775 63	625	.....	.....
Martinsburg.....	.....	3,848 18	10,862	500	.....
Montague.....	.....	1,760 39	.....	.....	.....
New Bremen.....	.....	3,031 60	3,000	.....	.....
Orvola.....	.....	1,099 37	.....	.....	.....
Pickney.....	.....	2,426 87	7,100	.....	.....
Turin (including Turin village).....	176 00	2,925 39	14,080	.....	.....
Watson.....	.....	2,141 22	.....	.....	.....
West Turin (including Constableville and Lyons Falls villages).....	2,265 78	6,351 02	32,490	.....	.....
Total.....	\$3,741 55	\$65,435 47	\$241,507	\$7,018	.....

— Concluded

and personal estate in Livingston county, etc.

Avon (including Avon village).....	\$303 02	\$8,042 52	.....	.....	.....
Caledonia (including Caledonia village).....	628 99	4,622 38	.....	.....	.....
Genesee.....	.....	1,959 73	\$4,000	\$600	.....
Genesee (including Genesee village).....	1,185 80	6,834 02	27,500	.....	.....
Groveland.....	.....	1,970 34	6,000	.....	.....
Leicester (including Leicester village).....	55 04	2,749 85	8,000	.....	.....
Lima (including Lima village).....	2,289 95	4,594 48	.....	1,863	.....
Livonia (including Livonia village).....	1,178 41	6,107 31	.....	.....	.....
Mount Morris (including Mount Morris village).....	6,575 65	14,392 59	.....	.....	.....
North Dansville (including Dansville village).....	1,496 05	10,270 31	.....	1,900	.....
Nunda (including Nunda village).....	30 00	4,260 79	.....	.....	.....
Oran.....	.....	1,475 06	.....	.....	.....
Portage.....	.....	1,873 40	.....	.....	.....
Sparta.....	.....	1,181 99	.....	.....	.....
Springwater.....	.....	3,551 74	.....	.....	.....
West Sparta.....	.....	1,857 75	.....	.....	.....
York.....	.....	4,400 67	17,600	.....	.....
Total.....	\$13,742 91	\$80,144 93	\$63,100	\$4,363	.....

MADISON

*Statement of the aggregate valuations, real and personal, amount
funds, and tax rates in the several towns*

CITY AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of cor- porations and special fran- chises	Equalized value of real estate, including village property, real estate of cor- porations and special fran- chises
Brookfield (including Brookfield vil- lage).....	46,283	2,330	\$1,306,018	\$1,126,923
Casenovia (including Casenovia vil- lage).....	29,161	3,867	2,546,246	2,430,303
De Ruyter (including De Ruyter vil- lage).....	19,359	1,267	586,720	576,699
Eaton (including Morrisville village)	25,800	2,561	1,173,374	1,161,991
Fenner.....	18,732	836	471,109	376,912
Georgetown.....	23,379	989	451,797	362,929
Hamilton (including Hamilton vil- lage and part of Earlville village).	25,643	3,651	1,926,813	1,934,764
Lebanon.....	24,318	1,116	680,124	686,415
Lenox (including Canastota and Wampsville villages).....	21,886	5,517	2,525,051	2,862,393
Lincoln.....	14,801	950	473,505	478,495
Madison (including Madison village)	24,448	1,836	1,192,935	1,095,025
Nelson.....	26,803	1,230	630,762	534,359
Oneida, city.....	1,800	9,461	4,708,386	5,167,153
Smithfield.....	14,008	904	463,516	388,515
Stockbridge (including Munsville village).....	18,448	1,544	795,922	783,301
Sullivan.....	44,738	3,683	2,137,861	2,103,962
Total.....	379,607	41,742	\$22,070,139	\$22,070,139

NOTE.— For continuation of this table, see page 331.

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking and city of Madison county for the year 1916.

CITY AND TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessment under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	TAXES
				Amount for State purposes
Brookfield (including Brookfield village).....	91	\$49,450	.....	.....
Cazenovia (including Cazenovia village).....	82	145,950	\$58,052	.....
De Ruyter (including De Ruyter village).....	80	4,750	34,461	.....
Eaton (including Morrisville village)	79	28,650	89,360	.....
Fenner.....	98	14,900	.....	.....
Georgetown.....	98	20,400	.....	.....
Hamilton (including Hamilton village and part of Earlville village).	78	66,300	194,746	.....
Lebanon.....	78	4,250	.....	.....
Lenox (including Canastota and Wampsville villages).....	69	9,000	190,825	.....
Lincoln.....	78	1,625	.....	.....
Madison (including Madison village)	86	37,165	.....	.....
Nelson.....	93	2,700	.....	.....
Oneida, city.....	72	321,650	160,025	.....
Smithfield.....	94	2,300	.....	.....
Stockbridge (including Munsville village).....	80	10,650	.....	.....
Sullivan.....	80	21,350	.....	.....
Total.....		\$741,090	\$727,469	.....

NOTE.— For continuation of this table, see page 332.

Statement of the aggregate valuation of real

CITY AND TOWNS	TAXES — (Continued)			
	Amount for court and stenog- rapher's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Brookfield (including Brookfield vil- lage)	\$97 02	\$235 89	\$10,088 17	.....
Cazenovia (including Cazenovia vil- lage).....	212 47	514 14	22,118 14	.....
De Ruyter (including De Ruyter vil- lage).....	46 79	122 37	5,180 35	.....
Eaton (including Morrisville village)	91 96	228 74	9,779 29	.....
Fenner.....	32 30	79 62	3,331 94	.....
Georgetown.....	28 51	70 76	2,949 13	.....
Hamilton (including Hamilton vil- lage and part of Earlville village).	165 03	397 43	17,691 54	.....
Lebanon.....	51 32	127 25	5,392 26	.....
Lenox (including Canastota and Wampsville villages).....	236 82	584 99	25,181 81	.....
Lincoln.....	39 59	98 18	4,134 36	.....
Madison (including Madison village)	85 12	209 20	8,934 11	.....
Nelson.....	40 06	66 71	4,096 42	.....
Oneida, city.....	452 68	1,099 64	47,537 54	\$168,588 55
Smithfield.....	32 22	79 75	2,443 42	.....
Stockbridge (including Munsville village).....	65 47	165 27	7,140 53	.....
Sullivan.....	175 27	464 28	20,068 47	.....
Total.....	\$1,853 23	\$4,544 22	\$195,467 48	\$168,588 55

NOTE.— For continuation of this table, see page 333.

— Continued

and personal estate in Madison county, etc.

CITY AND TOWNS	TAXES — (Concluded)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Brookfield (including Brookfield village).....	\$26,753 32	\$1,200 00	\$10,149 42	\$48,523 82
Cazenovia (including Cazenovia village).....	37,202 54	12,323 60	20,242 44	92,613 33
De Ruyter (including De Ruyter village).....	14,272 98	3,007 14	6,377 39	29,007 02
Eaton (including Morrisville village)	26,314 00	1,991 22	12,654 31	51,059 52
Fenner.....	8,993 76	.....	5,057 28	17,494 90
Georgetown.....	8,505 63	.....	3,930 17	15,484 20
Hamilton (including Hamilton village and part of Earlville village).	24,661 13	9,146 94	23,101 13	74,563 20
Lebanon.....	13,154 73	.....	5,146 83	23,872 39
Lenox (including Canastota and Wampsville villages).....	44,729 57	28,290 66	31,743 75	130,767 09
Lincoln.....	8,566 04	.....	2,181 98	15,020 15
Madison (including Madison village)	13,437 30	1,623 58	11,737 63	36,026 94
Nelson.....	13,983 16	.....	5,127 09	23,314 04
Oneida, city.....	.....	.....	59,905 42	277,583 83
Smithfield.....	7,840 36	.....	4,338 60	14,734 35
Stockbridge (including Munsville village).....	16,805 84	964 60	8,782 92	33,024 63
Sullivan.....	42,311 03	.....	14,680 38	77,699 43
Total.....	\$307,531 39	\$58,547 74	\$225,156 74	\$961,680 35

NOTE.— For continuation of this table, see page 334.

Statement of the aggregate valuation of real

CITY AND TOWNS	Rate of tax per \$1 of assess- ment actual rate for cities and aver- age rate for towns	RECEIPTS			
		Liquor licenses	Record- ing mort- gages	Taxes on bank stock	From State for public schools
Brookfield (including Brookfield village).....	.0357	\$557 13	\$25 80		\$5,644 87
Cazenovia (including Cazenovia village).....	.0344	984 90	205 98	\$580 52	4,816 70
De Ruyter (including De Ruyter village).....	.0490	123 11	103 50	344 61	4,214 34
Eaton (including Morrisville vil- lage).....	.0424	363 83	144 78	893 60	4,710 98
Fenner.....	.0359	.....	39 90		1,470 78
Georgetown.....	.0327	.....	60 95		2,438 66
Hamilton (including Hamilton vil- lage and part of Earlville village)	.0374	11 03	99 66	1,947 46	4,799 64
Lebanon.....	.0348	330 75	99 65		2,107 68
Lenox (including Canastota and Wampsville village).....	.0416	4,877 30	558 15	1,908 25	4,608 63
Lincoln.....	.0316	110 25	71 15		655 12
Madison (including Madison vil- lage).....	.0292	542 06	70 98		2,367 15
Nelson.....	.0368	.....	79 54		2,621 43
Oneida, city.....	.0347	11,461 59	533 10	1,600 25	9,517 44
Smithfield.....	.0316	165 37	51 38		1,635 59
Stockbridge (including Munsville village).....	.0420	499 80	60 00		3,117 94
Sullivan.....	.0359	1,192 90	280 55		3,937 80
Total.....	.....	\$20,720 02	\$2,485 07	\$7,274 69	\$58,664 75

NOTE.— For conclusion of this table, see page 335.

— Concluded
and personal estate in Madison county, etc.

CITY AND TOWNS	RECEIPTS — (Concluded)		Bonded indebtedness	Temporary indebtedness	Sinking funds
	Other sources, including licenses, fees and water rents	Aggregate			
Brookfield (including Brookfield village).....	\$16 00	\$6,243 80	.....	.....	.....
Cazenovia (including Cazenovia village).....	423 00	7,011 10	\$158,000	.....	.....
De Ruyter (including De Ruyter village).....	244 61	5,030 17	63,000	.....	\$5,000
Eaton (including Morrisville village).....	249 60	6,362 79	23,500	\$259	.....
Fenner.....	.....	1,510 68	.....	.....	.....
Georgetown.....	.....	2,499 61	27,900	.....	.....
Hamilton (including Hamilton village and part of Earlville village).....	888 14	7,745 93	119,450	.....	.....
Lebanon.....	.....	2,538 08	8,155	.....	226
Lenox (including Canastota and Wampsville villages).....	2,150 98	13,603 31	6,000	.....	.....
Lincoln.....	.....	836 52	.....	.....	.....
Madison (including Madison village).....	52 00	3,032 19	23,900	.....	.....
Nelson.....	.....	2,700 97	14,000	.....	.....
Oneida, city.....	26,236 37	49,348 75	284,429	.....	.....
Smithfield.....	.....	1,852 34	.....	.....	.....
Stockbridge (including Munsville village).....	57 50	3,735 24	.....	.....	.....
Sullivan.....	.....	5,411 25	.....	25	.....
Total.....	\$30,318 20	\$119,462 73	\$728,334	\$284	\$5,226
		County.....	220,000		
			\$948,334		

MONROE

*Statement of the aggregate valuations, real and personal, amount
funds, and tax rates in the several towns*

CITIES AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of cor- porations and special fran- chises	Equalized value of real estate including village property, real estate of cor- porations and special fran- chises
Brighton.....	10,202	2,974	\$5,108,075	\$4,718,813
Chili.....	24,732	2,050	2,769,835	2,635,646
Clarkson.....	20,621	1,657	1,494,223	1,453,932
Gates.....	11,180	5,498	6,052,376	5,704,079
Greece.....	29,762	10,794	9,370,620	8,832,197
Hamlin.....	26,593	2,458	2,851,907	2,598,702
Henrietta.....	21,832	2,083	2,428,120	2,262,785
Irondequoit.....	9,540	4,603	5,240,110	4,993,429
Mendon (including Honeoye Falls village).....	23,635	2,896	2,578,372	2,404,081
Ogden (including Spencerport vil- lage).....	22,148	2,800	2,920,090	2,810,388
Parma (including Hilton village)...	25,445	3,268	3,101,311	3,052,001
Penfield.....	22,171	2,967	2,024,592	2,015,616
Perinton (including Fairport village and part of East Rochester vil- lage).....	21,084	7,338	5,937,358	5,653,797
Pittsford (including Pittsford village and part of East Rochester vil- lage).....	14,530	4,703	4,166,520	4,057,539
Riga (including Churchville village)	21,078	1,840	2,784,906	2,566,264
Rochester, city...	16,603	248,465	231,565,084	235,677,797
Rush.....	18,482	1,578	1,930,627	1,761,843
Sweden (including Brockport vil- lage).....	21,006	4,635	4,505,912	4,031,373
Webster (including Webster village)	20,500	4,389	3,714,883	3,372,023
Wheatland (including Scottsville village).....	19,176	2,314	2,152,243	2,094,859
Total.....	400,320	319,310	\$302,697,164	\$302,697,164

MONTGOMERY

*Statement of the aggregate valuations, real and personal, amount
funds, and tax rates in the several towns*

Amsterdam, city.....	2,675	34,319	\$14,315,845	\$16,459,353
Amsterdam (including Fort John- son and Hagaman villages).....	17,623	3,375	2,645,440	2,460,070
Canajoharie (including Canajoharie village).....	23,484	4,023	2,154,296	1,840,908
Charleston.....	25,756	898	334,367	264,297
Florida.....	28,647	1,912	1,218,208	1,100,479
Glen (including Fultonville village).	21,588	2,065	1,320,883	928,069
Minden (including Fort Plain vil- lage).....	28,609	4,629	2,412,437	2,118,761
Mohawk (including Fonda village).	18,908	2,575	2,152,318	1,864,413
Palatine (including Nelliston and Palatine Bridge villages).....	22,125	2,449	1,704,430	1,539,721
Root.....	29,892	1,327	873,234	736,254
Saint Johnsville (including Saint Johnsville village).....	10,602	3,458	1,871,445	1,690,587
Total.....	229,909	61,030	\$31,002,912	\$31,002,912

NOTE.— For continuation of this table, see page 337.

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking and city of Monroe county for the year 1916.

CITIES AND TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessment under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	TAXES
				Amount for State purposes
Brighton.....	93	\$20,000		
Chili.....	90	1,000		
Clarkson.....	88	15,500		
Gates.....	91	37,000		
Greece.....	91	46,550		
Hamlin.....	94	32,700		
Henrietta.....	92	20,400		
Irondequoit.....	90	31,000		
Mendon (including Honeoye Falls village).....	92	46,150		
Ogden (including Spencerport village).....	89	11,500	\$46,466	
Parma (including Hilton village)....	87	26,200	44,217	
Penfield.....	86	5,600		
Perinton (including Fairport village and part of East Rochester village).....	90	30,750	25,000	
Pittsford (including Pittsford village and part of East Rochester village).....	88	13,500		
Riga (including Churchville village).....	93	73,400		
Rochester, city.....	84	9,526,550	7,096,824	
Rush.....	94	8,750		
Sweden (including Brockport village).....	96	101,600	209,366	
Webster (including Webster village).....	95	29,250		
Whetland (including Scottsville village).....	88	38,575		
Total.....		\$10,115,975	\$7,421,873	

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking and city of Montgomery county for the year 1916.

Amsterdam, city.....		\$329,950	\$1,261,380	
Amsterdam (including Fort Johnson and Hagsman villages).....		6,400		
Canajoharie (including Canajoharie village).....		117,450	265,132	
Charleston.....		6,010		
Florida.....		3,000		
Glen (including Fultonville village).....		12,800	57,672	
Minden (including Fort Plain village).....		125,850	462,938	
Mohawk (including Fonda village)....		8,650	131,032	
Palatine (including Nedliston and Palatine Bridge villages).....		30,850		
Root.....		10,651		
Saint Johnsville (including Saint Johnsville village).....		13,100	116,800	
Total.....		\$673,711	\$2,294,954	

NOTE.— For continuation of this table, see page 338.

MONROE

Statement of the aggregate valuation of real

CITIES AND TOWNS	TAXES — (Continued)			
	Amount for court and stenog- rapher's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Brighton.....	\$217 57	.....	\$15,352 57	.....
Chili.....	121 06	.....	8,542 07	.....
Clarkson.....	67 47	.....	4,760 59	.....
Gates.....	263 59	.....	18,599 66	.....
Greece.....	407 64	.....	28,764 92	.....
Hamlin.....	120 82	.....	8,525 09	.....
Henrietta.....	104 83	.....	7,396 95	.....
Irondequoit.....	230 69	.....	16,277 89	.....
Mendon (including Honeoye Falls village).....	112 50	.....	7,938 14	.....
Ogden (including Spencerport vil- lage).....	129 56	.....	9,142 21	.....
Parma (including Hilton village)...	141 33	.....	9,972 60	.....
Penfield.....	92 80	.....	6,548 24	.....
Perinton (including Fairport village and part of East Rochester vil- lage).....	260 99	.....	18,416 51	.....
Pittsford (including Pittsford village and part of East Rochester vil- lage).....	186 91	.....	13,189 15	.....
Riga (including Churchville village)	121 19	.....	8,551 85	.....
Rochester, city.....	11,257 92	.....	794,400 71	\$3,195,998 67
Rush.....	81 29	.....	5,736 28	.....
Sweden (including Brockport vil- lage).....	189 76	.....	13,389 80	.....
Webster (including Webster village)	156 16	.....	11,019 28	.....
Wheatland (including Scottsville village).....	97 95	.....	6,911 79	.....
Total.....	\$14,362 03	*	\$1,013,436 30	\$3,195,998 67

MONTGOMERY

Statement of the aggregate valuation of real

Amsterdam, city.....	\$1,002 12	\$3,198 65	\$129,466 20	\$293,172 40
Amsterdam (including Fort John- son and Hagsman villages).....	147 36	470 35	19,050 73	.....
Canajoharie (including Canajoharie village).....	115 67	369 22	14,963 75	.....
Charleston.....	16 80	53 61	2,195 87	.....
Florida.....	65 09	207 76	8,406 04	.....
Glen (including Fultonville village).	65 28	208 37	8,416 07	.....
Minden (including Fort Plain vil- lage).....	143 72	458 78	18,584 44	.....
Mohawk (including Fonda village).	111 47	355 81	14,898 40	.....
Palatine (including Nelliston and Palatine Bridge villages).....	94 49	301 59	12,120 79	.....
Root.....	44 28	141 35	5,710 16	.....
Saint Johnsville (including Saint Johnsville village).....	102 50	327 18	13,253 87	.....
Total.....	\$1,908 78	\$6,092 67	\$246,566 32	\$293,172 40

NOTE.— For continuation of this table, see page 339.

* Armory taxes for Monroe county were not certified in time to be levied by Board of Supervisors

— Continued

and personal estate in Monroe county, etc.

CITIES AND TOWNS	TAXES — (Concluded)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Brighton.....	\$31,459 73	.....	\$12,620 98	\$59,650 85
Chili.....	15,178 56	.....	6,847 19	30,688 88
Clarkson.....	8,520 32	.....	4,884 00	18,232 38
Gates.....	39,746 92	.....	28,055 88	86,666 05
Greece.....	84,191 75	.....	36,902 00	150,266 81
Hamlin.....	22,179 82	.....	6,994 00	87,819 73
Henrietta.....	14,096 80	.....	6,740 69	28,889 27
Irondequoit.....	35,419 61	.....	21,966 80	78,894 99
Mendon (including Honeoye Falls village).....	16,415 73	\$9,120 00	13,343 68	46,930 05
Oran (including Spencerport vil- lage).....	13,874 36	7,501 07	13,476 68	44,123 88
Parma (including Hilton village)...	17,807 54	7,856 28	16,263 00	52,040 75
Penfield.....	15,924 81	.....	10,496 82	33,062 67
Perinton (including Fairport village and part of East Rochester vil- lage).....	21,667 45	29,254 46	48,635 77	118,235 18
Pittsford (including Pittsford village and part of East Rochester vil- lage).....	18,219 56	18,642 11	14,626 71	64,864 44
Riga (including Churchville village)	11,246 17	3,200 00	9,840 51	32,959 72
Rochester, city.....	.....	.....	1,803,675 19	5,805,832 49
Rush.....	11,310 22	.....	6,048 18	23,175 97
Sweden (including Brockport vil- lage).....	14,148 54	47,948 13	11,270 00	86,946 23
Webster (including Webster village)	19,073 13	6,276 58	16,073 35	52,598 50
Wheatland (including Scottsville village).....	12,862 76	3,225 00	11,858 80	34,956 30
Total.....	\$423,343 78	\$133,023 63	\$2,100,570 23	\$6,880,784 64

— Continued

and personal estate in Montgomery county, etc.

Amsterdam, city.....	.....	.....	\$136,463 00	\$563,302 37
Amsterdam (including Fort John- son and Hagsman villages).....	\$12,801 80	\$3,775 99	11,965 11	48,211 34
Canajoharie (including Canajoharie village).....	15,702 54	25,355 91	18,669 03	75,176 12
Charleston.....	6,027 79	.....	2,819 15	11,113 22
Florida.....	12,904 03	.....	6,754 61	28,337 53
Glen (including Fultonville village).	11,191 09	6,604 52	9,792 18	36,277 51
Minden (including Fort Plain vil- lage).....	19,414 82	16,235 00	31,971 97	86,808 73
Mohawk (including Fonda village).	15,269 30	6,427 41	14,479 96	51,042 35
Palatine (including Nelliston and Palatine Bridge villages).....	17,395 49	7,400 00	10,444 51	47,756 87
Root.....	9,154 53	.....	6,234 11	21,284 43
Saint Johnsville (including Saint Johnsville village).....	12,892 32	20,629 47	14,261 67	61,467 01
Total.....	\$132,753 71	\$86,428 30	\$263,855 30	\$1,030,777 48

NOTE.— For continuation of this table, see page 340.

MONROE

Statement of the aggregate valuation of real

CITIES AND TOWNS	Rate of tax per \$1 of assessment actual rate for cities and average rate for towns	RECEIPTS			
		Liquor licenses	Recording mortgages	Taxes on bank stock	From State for public schools
Brighton.....	.0116	\$793 50	\$1,228 82		\$1,469 36
Chili.....	.0110	225 00	168 21		1,529 50
Clarkson.....	.0120		111 36		1,113 62
Gates.....	.0142	4,927 88	749 91		2,054 26
Greece.....	.0159	9,289 13	2,394 96		3,162 78
Hamlin.....	.0131	799 50	318 63		1,586 56
Henrietta.....	.0115	225 00	313 89		1,395 16
Irondequoit.....	.0140	3,692 25	1,363 87		1,714 35
Mendon (including Honeoye Falls village).....	.0178		204 00		4,288 28
Ogden (including Spencerport village).....	.0150	455 63	195 33	\$464 66	4,683 05
Parma (including Hilton village).....	.0166		299 16	442 17	3,099 95
Penfield.....	.0162	562 50	393 50		1,973 10
Perinton (including Fairport village and part of East Rochester village).....	.0198	3,134 25	651 04	250 00	7,148 37
Pittsford (including Pittsford village and part of East Rochester village).....	.0155	120 00	593 55		2,932 47
Riga (including Churchville village).....	.0115	112 50	197 81		2,457 02
Rochester, city.....	.0239	308,745 59	46,729 61	70,968 24	113,740 73
Rush.....	.0119	337 50	159 54		1,196 88
Sweden (including Brockport village).....	.0188	2,442 01	504 54	2,093 66	2,050 61
Webster (including Webster village).....	.0140	1,515 38	563 19		3,562 99
Wheatland (including Scottsville village).....	.0150	270 00	251 24		2,277 91
Total.....		\$337,647 62	\$57,392 16	\$74,218 73	\$163,436 95

MONTGOMERY

Statement of the aggregate valuation of real

Amsterdam, city.....	.0381	\$39,928 72	\$1,356 81	\$12,487 68	\$13,323 54
Amsterdam (including Fort Johnson and Haganan villages).....	.0181	563 01	184 74		2,025 63
Canajoharie (including Canajoharie village).....	.0330	3,188 07	134 68	780 48	3,485 06
Charleston.....	.0326		21 42		1,652 13
Florida.....	.0232	330 75	131 30		1,674 11
Glen (including Fultonville village).....	.0272	997 76	108 67	570 95	1,858 98
Minden (including Fort Plain village).....	.0341	4,767 58	168 10	1,458 15	4,521 11
Mohawk (including Fonda village).....	.0236	1,885 28	136 54	403 04	2,856 71
Palatine (including Nelliston and Palatine Bridge villages).....	.0273	661 50	141 23		2,160 60
Root.....	.0240	678 76	84 59		1,799 55
Saint Johnsville (including Saint Johnsville village).....	.0326	2,243 60	73 62	317 72	2,621 63
Total.....		\$55,445 03	\$2,541 70	\$16,018 02	\$37,979 05

NOTE.— For conclusion of this table, see page 341.

— Concluded

and personal estate in Monroe county, etc.

CITIES AND TOWNS	RECEIPTS — (Concluded)		Bonded indebtedness	Temporary indebtedness	Sinking funds
	Other sources, including licenses, fees and water rents	Aggregate			
Brighton.....		\$3,491 68	\$134,370		
Chili.....		1,922 71	342		
Clarkson.....		1,224 98			
Gates.....		7,732 07	104,100	\$10,700	
Greene.....		14,846 87	117,575		
Hamlin.....		2,704 68	9,000		
Henrietta.....		1,934 04			
Irondequoit.....		6,770 47	101,050		
Mendon (including Honeoye Falls village).....	\$440 50	4,932 78	47,000		\$3,000
Oran (including Spencerport village).....	2,609 82	8,408 49	55,512	200	
Parma (including Hilton village).....	25 00	3,866 28	49,000		
Peabody.....		2,929 10	29,400	1,500	
Perinton (including Fairport village and part of East Rochester villages).....	6,190 37	17,374 03	379,369		
Pittsford (including Pittsford village and part of East Rochester village).....	6,296 22	9,942 24	50,400		
Riga (including Churchville village).....	51 99	2,819 32	2,520		
Rochester, city.....	1,065,370 00	1,603,554 17	20,791,550	2,001,500	1,707,615
Rush.....		1,693 92	9,000		
Ward (including Brockport village).....	5,295 23	12,386 05	365,000		15,856
Webster (including Webster village).....	1,315 97	6,957 53	53,500		1,000
Wheatland (including Scottsville village).....	650 42	3,449 57	2,950		
Total.....	1,088,245 52	\$1,720,940 98	\$22,301,638	\$2,013,900	\$1,727,471
		County.....	450,000		
			\$22,751,638		

— Concluded

and personal estate in Montgomery county, etc.

Amsterdam, city.....	\$7,361 59	\$74,458 34	\$1,227,850		\$66,000
Amsterdam (including Fort Johnson and Hagaman villages).....		2,773 38	8,200		
Canajoharie (including Canajoharie village).....		7,588 29	226,600		
Charleston.....	18,788 37	20,461 92			
Florida.....		2,136 16	14,000		
Glen (including Fultonville village).....	35 00	3,571 36	23,500		
Minden (including Fort Plain village).....	377 00	11,291 94	72,000		
Mohawk (including Fonda village).....		5,281 57	53,465		
Palatine (including Nelliston and Palatine Bridge villages).....	5 00	2,968 33	31,000		
Root.....		2,762 90	3,298		
Saint Johnsville (including Saint Johnsville village).....	232 35	5,488 92	118,340		
Total.....	\$26,799 31	\$138,783 11	\$1,778,253		
		County.....	278,000		
			\$2,056,253		\$66,000

NASSAU

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns of

TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of cor- porations and special fran- chises	Equalized value of real estate, including village property, real estate of cor- porations and special fran- chises
Hempstead (including Cedarhurst, East Rockaway, Floral Park, Freeport, Hempstead, Lawrence, Long Beach, Lynbrook, Rock- ville Center and Woodsburg vil- lages).....	52,480	63,271	\$67,993,418	\$67,993,418
North Hempstead (including Great Neck Estates, Mineola, Plan- dome, Saddle Rock and Sands Point villages).....	35,200	23,687	31,768,588	31,768,588
Oyster Bay (including Farmingdale and Sea Cliff villages).....	69,760	29,867	31,668,472	31,668,472
Total.....	157,440	116,825	\$131,430,478	\$131,430,478

BOROUGHES OF

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several boroughs

Bronx.....	26,017	615,600	\$698,869,196	\$698,869,196
Brooklyn.....	49,709	1,798,513	1,752,360,970	1,752,360,970
Manhattan.....	14,038	2,137,747	5,129,830,629	5,129,830,629
Queens.....	75,082	396,727	539,394,614	539,394,614
Richmond.....	36,600	98,634	87,366,952	87,366,952
Total.....	201,446	5,047,221	\$8,207,822,361	\$8,207,822,361

NOTE.—For continuation of this table, see page 343.

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking Nassau county for the year 1916.

TOWNS	Rate of equalisation used by board of supervisors in equalizing real estate assessment under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	TAXES
				Amount for State purposes
Hempstead (including Cedarhurst, East Rockaway, Floral Park, Freeport, Hempstead, Lawrence, Long Beach, Lynbrook, Rockville Center and Woodsburg villages).....	50	\$720,950	\$927,824	.....
North Hempstead (including Great Neck Estates, Mineola, Plandome, Saddle Rock and Sands Point villages).....	50	451,575	424,272	.....
Oyster Bay (including Farmingdale and Sea Cliff villages).....	50	503,162	684,989	.....
Total.....		\$1,675,687	\$2,037,085	.....

GREATER NEW YORK

of taxes levied, receipts other than taxes, indebtedness and sinking of the city of New York for the year 1916.

Bronx.....	\$6,265,500	\$1,322,110	\$1,062,323 54
Brooklyn.....	43,789,090	8,187,156	2,746,201 80
Manhattan.....	317,187,300	355,136,370	9,207,573 31
Queens.....	6,711,060	2,303,536	819,901 25
Richmond.....	2,577,200	625,675	139,021 83
Total.....	\$376,530,150	\$367,574,847	\$13,975,021 73

NOTE.— For continuation of this table, see page 344.

Statement of the aggregate valuation of real

TOWNS	TAXES — (Continued)			
	Amount for court and stenog- rapher's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Hempstead (including Cedarhurst, East Rockaway, Floral Park, Freeport, Hempstead, Lawrence, Long Beach, Lynbrook, Rock- ville Center and Woodsburg vil- lage).....	\$6,043 04	\$12,837 95	\$430,568 45	.....
North Hempstead (including Great Neck Estates, Mineola, Flan- dome, Saddle Rock and Sands Point villages).....	3,041 01	7,782 82	261,025 86	.....
Oyster Bay (including Farmingdale and Sea Cliff villages).....	3,042 01	8,540 87	286,449 71	.....
Total.....	\$12,126 06	\$29,161 64	\$978,044 02	.....

BOROUGHES OF GREATER

Statement of the aggregate valuation of real

Bronx.....	\$210 16	†3029,068 34	\$113,905,389 30
Brooklyn.....	47,625 98	.....	2,097,081 94
Manhattan.....	1,719 84	.....	†4,064,865 19
Queens.....	52,795 56	.....	549,152 53
Richmond.....	8,931 15	.....	152,656 75
Total.....	\$111,282 69	\$7,712,824 75	\$113,905,389 30

NOTE.—For continuation of this table, see page 345.
† Includes amount of special borough assessments, Chapter 679, Laws of 1911.

— Continued

and personal estate in Nassau county, etc.

TOWNS	TAXES — (Concluded)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Hempstead (including Cedarhurst, East Rockaway, Floral Park, Freeport, Hempstead, Lawrence, Long Beach, Lynbrook, Rock- ville Center and Woodsburg vil- lages).....	\$156,689 73	\$204,871 19	\$625,345 65	\$1,498,356 01
North Hempstead (including Great Neck Estates, Mineola, Plan- dome, Saddle Rock and Sands Point villages).....	192,991 61	32,487 08	236,289 95	733,618 33
Oyster Bay (including Farmingdale and Sea Cliff villages).....	123,308 69	38,973 02	231,453 50	686,762 80
Total.....	\$474,985 03	\$331,331 29	\$1,093,089 10	\$2,918,737 14

NEW YORK — Continued

and personal estate in the city of New York, etc.

Bronx .....	.....	.....	\$39,865,981 53	.....
Brooklyn.....	.....	.....		.....
Manhattan.....	.....	.....		.....
Queens.....	.....	.....		.....
Richmond.....	.....	.....
Total. ....	.....	.....	\$39,865,981 53	\$175,650,500 00

NOTE.— For continuation of this table, see page 346.

NASSAU

Statement of the aggregate valuation of real

TOWNS	Rate of tax per \$1 of assess- ment actual rate for cities and aver- age rate for towns	RECEIPTS			
		Liquor licenses	Record- ing mort- gages	Taxes on bank stock	From State for public schools
Hempstead (including Cedarhurst, East Rockaway, Floral Park, Freeport, Hempstead, Lawrence Long Beach, Lynbrook, Rock- ville Center and Woodsburg vil- lages).....	.0218	\$41,955 96	\$13,247 63	\$9,278 24	\$35,780 49
North Hempstead (including Great Neck Estates, Mineola, Plan- dome, Saddle Rock and Sands Point villages).....	.0227	22,501 99	5,953 71	4,242 72	16,259.96
Oyster Bay (including Farming- dale and Sea Cliff villages).....	.0213	28,012 74	4,214 41	6,849 89	17,901 07
Total.....		\$92,470 69	\$23,415 75	\$20,370 85	\$69,941 52

BOROUGHES OF GREATER

Statement of the aggregate valuation of real

BOROUGHES	Rate of tax per \$1 of assess- ment actual rate for cities and aver- age rate for towns	RECEIPTS			
		Liquor licenses	Record- ing mort- gages	Taxes on bank stock	From State for public schools
Bronx.....	.0209	\$690,925 22	\$150,433 22	\$13,221 08	\$3,082,759 62
Brooklyn.....	.0208	2,550,304 06	383,852 93	81,871 50	
Manhattan.....	.0204	4,100,762 93	845,129 18	3,551,363 41	
Queens.....	.0206	274,450 22	133,842 59	23,035 33	
Richmond.....	.0213	84,369 35	35,204 29	6,256 72	
Total.....		\$7,700,811 78	\$1,548,462 21	\$3,675,748 04	\$3,082,759 62

NOTE.— For conclusion of this table, see page 347.

— Concluded
and personal estate in Nassau county, etc.

TOWNS	RECEIPTS — (Concluded)		Bonded indebtedness	Temporary indebtedness	Sinking funds
	Other sources, including licenses, fees and water rents	Aggregate			
Hempstead (including Cedarhurst, East Rockaway, Floral Park, Freeport, Hempstead, Lawrence, Long Beach, Lynbrook, Rockville Center and Woodsburg villages).....	\$104,255 65	\$204,517 97	\$2,567,304	.....	.....
North Hempstead (including Great Neck Estates, Mineola, Plandome, Saddle Rock and Sands Point villages).....	5,599 26	54,557 64	1,700,600	.....	.....
Oyster Bay (including Farmingdale and Sea Cliff villages).....	3,973 05	60,951 16	575,766	.....	.....
Total.....	\$113,827 96	\$320,026 77	4,843,670	.....	.....
		County.....	3,524,276	.....	.....
			\$8,367,946	.....	.....

NEW YORK — Concluded
and personal estate in the city of New York, etc.

BOROUGHGS	RECEIPTS — (Concluded)		Bonded indebtedness	Temporary indebtedness	Sinking funds
	Other sources, including licenses, fees and water rents	Aggregate			
Bronx.....	\$37,996,936 34	.....	\$1,414,168,896	.....	\$382,078,406
Brooklyn.....					
Manhattan.....					
Queens.....					
Richmond.....			1		
Total.....	\$37,996,936 34	\$54,004,717 99	\$1,414,168,896	.....	\$382,078,406

NIAGARA

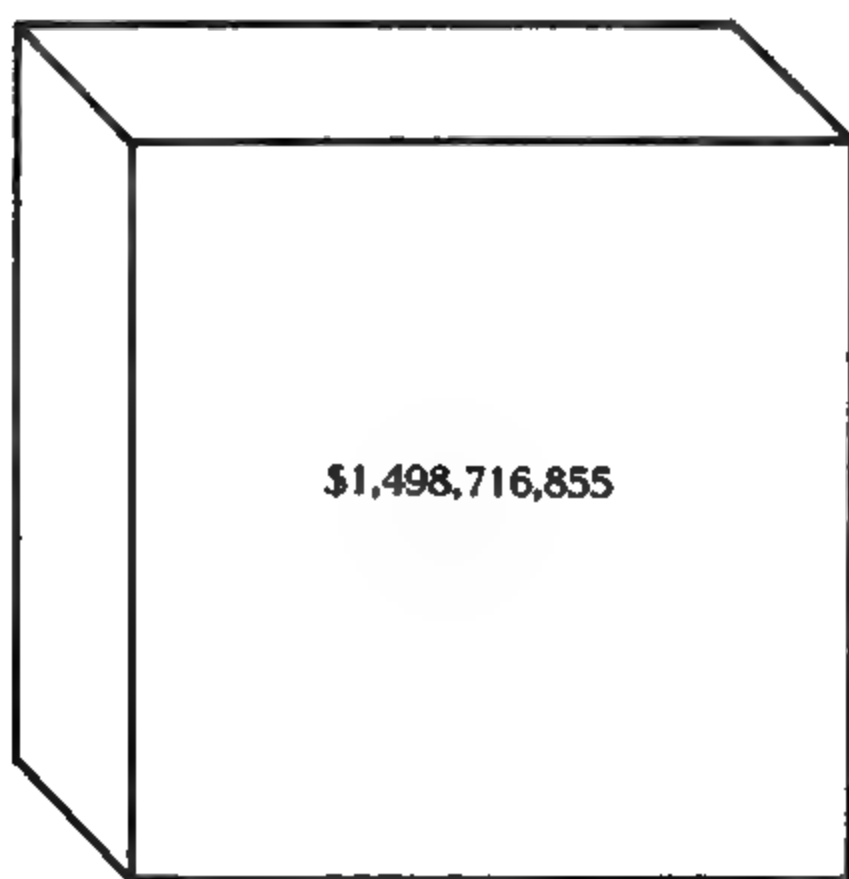
Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several cities and

CITIES AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of cor- porations and special fran- chises	Equalized value of real estate, including village property, real estate of cor- porations and special fran- chises
Cambria.....	24,864	1,892	\$1,515,788	\$1,393,772
Hartland.....	31,526	2,783	1,636,127	1,532,082
Lewiston (including Lewiston vil- lage).....	23,142	3,276	1,983,648	2,112,821
Lockport, city.....	5,250	18,693	11,188,197	9,235,459
Lockport.....	27,177	2,077	1,502,658	1,712,641
Newfane.....	31,159	4,537	2,739,924	3,133,751
Niagara Falls, city.....	6,970	42,257	37,437,389	42,431,666
Niagara (including La Salle village)	7,892	2,738	2,416,102	2,429,212
North Tonawanda, city.....	5,760	13,498	9,555,920	7,390,755
Pendleton.....	16,171	1,323	843,989	832,070
Porter (including Youngstown vil- lage).....	19,528	2,504	1,341,384	1,515,621
Royalton (including Middleport village).....	41,782	5,006	3,268,689	3,589,340
Somerset (including Barker village).	22,949	2,420	1,804,375	1,781,610
Wheatfield.....	17,172	1,936	1,156,293	1,070,088
Wilson (including Wilson village)...	28,817	3,216	3,714,862	1,899,465
Total.....	310,159	104,156	\$82,110,345	\$82,110,345

NOTE.— For continuation of this table see page 340.

ASSESSMENT OF INCORPORATED COMPANIES IN NEW YORK STATE IN 1916

Water Supply Companies



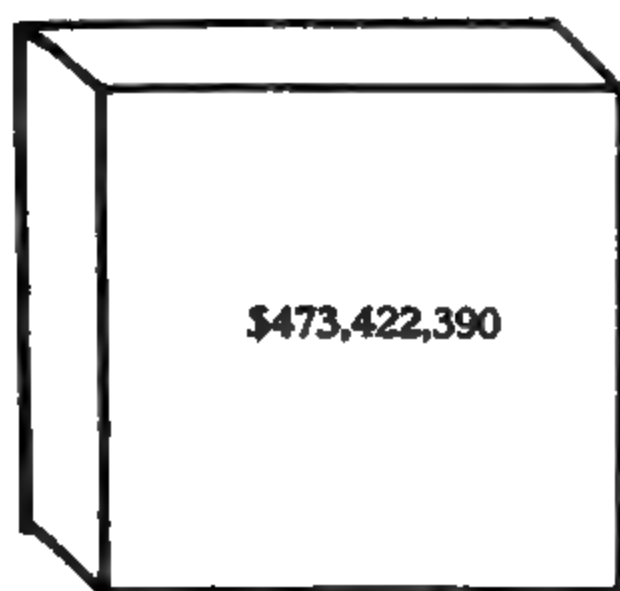
Other Companies

Telephone and Telegraph Companies

ASSESSMENT OF INCORPORATED COMPANIES IN NEW YORK STATE IN 1916

Gas, Electric Light, Heat and
Power Companies

Mercantile and Manufacturing
Companies



Steam Railroads

Electric Railroads

COUNTY

*of taxes levied, receipts other than taxes, indebtedness and sinking
towns of Niagara county for the year 1916.*

CITIES AND TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessments under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	TAXES
				Amount for State purposes
Cambria.....	55	\$500		
Hartland.....	53	5,050		
Lewiston (including Lewiston vil- lage).....	48	3,500		
Lockport, city.....	62	39,890	\$974,300	
Lockport.....	45	900		
Newfane.....	44	41,150		
Niagara Falls, city.....	45	377,000	1,131,924	
Niagara (including La Salle village).....	51	7,000		
North Tonawanda, city.....	66	173,500	620,768	
Pendleton.....	52	150		
Porter (including Youngstown vil- lage).....	45	41,500	32,128	
Royalton (including Middleport village).....	46	17,500	83,534	
Somerset (including Barker village).....	51		42,063	
Wheatfield.....	55	550		
Wilson (including Wilson village).....	100	25,000	32,774	
Total.....		\$733,190	\$2,917,491	

NOTE.— For continuation of this table, see page 350.

NIAGARA

Statement of the aggregate valuation of real

CITIES AND TOWNS	TAXES — (Continued)			
	Amount for court and stenog- rapher's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Cambria.....	\$94 50	\$330 82	\$7,461 07	.....
Hartland.....	107 56	376 58	8,493 11	.....
Lewiston (including Lewiston vil- lage).....	143 43	502 15	11,324 92	.....
Lockport, city.....	628 62	2,200 80	49,634 54	\$205,606 11
Lockport.....	116 13	406 58	9,169 55	.....
Newfane.....	215 17	753 32	16,989 63	.....
Niagara Falls, city.....	2,901 28	10,157 36	229,079 06	527,073 96
Niagara (including La Salle village).....	165 11	578 06	13,036 74	.....
North Tonawanda, city.....	512 65	1,794 80	40,478 08	123,734 91
Pendleton.....	56 40	197 46	4,453 40	.....
Porter (including Youngstown vil- lage).....	105 53	369 46	8,332 51	.....
Royalton (includng Middleport village).....	244 45	855 81	19,301 04	.....
Somerset (including Barker village).....	120 75	422 73	9,533 81	.....
Wheatfield.....	72 56	254 03	5,729 19	.....
Wilson (including Wilson village).....	130 43	456 62	10,298 26	.....
Total.....	\$5,614 57	\$19,656 58	\$443,314 91	\$856,414 96

NOTE.— For continuation of this table, see page 351.

— Continued

and personal estate in Niagara county, etc.

CITIES AND TOWNS	TAXES — (Concluded)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Cambria.....	\$7,217 80		\$4,484 33	\$19,588 52
Hartland.....	8,254 67		6,990 72	24,222 64
Lewiston (including Lewiston vil- lage).....	19,359 38	\$5,837 96	11,094 90	48,262 74
Lockport, city.....			82,635 00	340,705 07
Lockport.....	7,590 54		6,594 84	23,877 64
Newfane.....	11,905 46		17,075 40	46,938 98
Niagara Falls, city.....			230,722 17	999,933 83
Niagara (including La Salle village).....	5,075 50	18,000 00	21,027 60	57,883 01
North Tonawanda, city.....			91,500 00	258,020 44
Pendleton.....	4,724 32		3,965 09	13,396 67
Porter (including Youngstown vil- lage).....	11,642 57	2,438 80	8,061 68	30,950 55
Royalton (including Middleport village).....	13,218 96	14,310 62	26,185 64	74,116 52
Somerset (including Barker village).....	8,047 29	5,046 24	12,200 89	35,371 71
Wheatfield.....	5,884 99		4,110 89	16,051 66
Wilson (including Wilson village)...	12,602 82	3,000 00	13,600 06	40,088 19
Total.....	\$115,524 30	\$48,633 62	\$540,249 21	\$2,029,408 17

NOTE.— For continuation of this table, see page 352.

NIAGARA

Statement of the aggregate valuation of real

CITIES AND TOWNS	Rate of tax per \$1 of assess- ment actual rate for cities and aver- age rate for towns	RECEIPTS			
		Liquor licenses	Record- ing mort- gages	Taxes on bank stock	From State for public schools
Cambria.....	.0128	\$225 00	\$160 75	.....	\$1,337 47
Hartland.....	.0147	.....	155 05	.....	2,133 93
Lewiston (including Lewiston vil- lage).....	.0242	2,280 75	166 10	.....	1,982 72
Lockport, city.....	.0281	31,060 88	2,471 52	\$9,743 90	11,901 69
Lockport.....	.0158	450 00	111 95	.....	1,956 85
Newfane.....	.0169	.....	448 50	.....	2,732 08
Niagara Falls, city.....	.0277	82,770 06	7,529 52	11,319 24	20,282 04
Niagara (including La Salle vil- lage).....	.0238	1,705 13	490 54	.....	1,727 36
North Tonawanda, city.....	.028	28,156 07	957 01	6,207 67	7,203 23
Pendleton.....	.0158	568 50	143 57	.....	1,099 65
Porter (including Youngstown vil- lage).....	.0223	718 50	253 01	321 28	1,986 00
Royalton (including Middleport village).....	.0225	2,855 63	321 13	835 34	7,227 01
Somerset (including Barker vil- lage).....	.0196	.....	248 35	420 63	2,772 98
Wheatfield.....	.0138	1,137 00	142 95	.....	1,013 06
Wilson (including Wilson village).....	.0146	.....	279 13	327 74	4,626 43
Total.....	.....	\$146,927 52	\$13,879 08	\$29,174 90	\$79,022 50

NOTE.— For conclusion of this table, see page 353.

— Concluded

and personal estate in Niagara county, etc.

CITIES AND TOWNS	RECEIPTS — (Concluded)		Bonded indebtedness	Temporary indebtedness	Sinking funds
	Other sources, including licenses, fees and water rents	Aggregate			
Cambria.....		\$1,723 22	\$8,000		
Hartland.....		2,288 98	53,337		
Lewiston (including Lewiston village).....		4,429 57	118,750		
Lockport, city.....	\$18,019 31	73,196 40	906 673		
Lockport.....		2,518 80	20,000		
Newfane.....		3,180 58	50,145		
Niagara Falls, city.....	34,748 29	156,649 15	3,124,719		
Niagara (including La Salle village).....	7,347 98	11,271 01	109,500		
North Tonawanda, city.....	5,323 11	42,937 09	831,000		
Pendleton.....		1,811 72			
Porter (including Youngstown village).....		3,228 79			
Royalton (including Middleport village).....	3,162 66	14,401 77	111,000		
Somerset (including Barker village).....	97 00	3,538 96	15,440		
Wheatfield.....		2,293 01	1,517		
Wilson (including Wilson village).....		5,233 30	57,000		
Total.....	\$68,698 35	\$328,702 35	\$5,407,081		

ONEIDA

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several cities and

CITIES AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of cor- porations and special fran- chises	Equalized value of real estate, including village property, real estate of cor- porations and special fran- chises
Annsville.....	36,190	1,450	\$353,705	\$335,705
Augusta (including Oriskany Falls village).....	16,637	2,056	625,112	655,112
Ava.....	23,184	659	133,900	133,900
Boonville (including Boonville vil- lage).....	42,412	3,260	1,202,187	1,202,187
Bridgewater (including Bridgewater village).....	14,010	862	455,489	450,489
Camden (including Camden village)	32,812	3,359	1,078,580	1,078,580
Deerfield.....	22,424	1,836	491,690	486,690
Florence.....	32,775	970	143,346	138,346
Floyd.....	21,724	702	258,535	258,535
Forestport (including Forestport vil- lage).....	48,939	1,170	405,339	395,339
Kirkland (including Clinton village)	19,215	4,781	1,915,510	1,915,510
Lee.....	27,001	1,313	395,822	395,822
Marcy.....	19,857	1,260	638,425	638,425
Marshall.....	19,265	1,814	809,484	809,484
New Hartford (including New Hart- ford village).....	14,426	7,864	3,780,909	3,780,909
Paris (including Clayville village) ..	18,865	3,018	1,043,487	1,033,487
Remsen (including Remsen village) ..	21,538	983	420,253	420,253
Rome, city.....	42,464	21,926	10,240,025	10,240,025
Sangerfield (including Waterville village).....	20,930	2,032	1,152,950	1,152,950
Steuben.....	25,494	839	336,339	331,339
Trenton (including Holland Patent, Prospect and Trenton villages)...	25,103	2,671	1,006,625	1,031,625
Utica, city.....	7,987	80,589	49,361,080	49,361,080
Vernon (including Sherrill City, Oneida Castle and Vernon vil- lages).....	23,479	3,841	1,503,164	1,521,164
Verona.....	41,449	3,752	1,690,475	1,690,475
Vienna.....	36,347	1,931	521,460	521,460
Western.....	30,231	1,150	399,530	384,530
Westmoreland.....	25,185	2,115	1,001,475	1,001,475
Whitestown (including Oriskany, Whitesboro and Yorkville vil- lages).....	15,672	9,128	3,966,038	3,966,038
Total.....	725,615	167,331	\$85,330,934	\$85,330,934

NOTE.— For continuation of this table, see page 355.

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking towns of Oneida county for the year 1916.

CITIES AND TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessment under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	TAXES
				Amount for State purposes
Annsville.....				
Augusta (including Oriskany Falls village).....		\$110,700	\$93,876	
Ara.....		1,200		
Boonville (including Boonville village).....		58,050	155,004	
Bridgewater (including Bridgewater village).....		8,200		
Camden (including Camden village).....		111,875	115,470	
Deerfield.....				
Florence.....		1,405		
Floyd.....		2,050		
Forestport (including Forestport village).....		2,985		
Kirkland (including Clinton village).....		31,450	52,500	
Lee.....				
Marcy.....				
Marshall.....		8,200		
New Hartford (including New Hartford village).....		319,000		
Paris (including Clayville village).....		26,250		
Remsen (including Remsen village).....		11,100	44,000	
Rome, city.....		758,850	372,820	
Sangerfield (including Waterville village).....		36,345	223,625	
Seuben.....		3,050		
Trenton (including Holland Patent, Prospect and Trenton villages).....		10,950	60,500	
Utica, city.....		4,533,900	6,021,216	
Vernon (including Sherrill City, Oneida Castle and Vernon villages).....		15,550	143,000	
Verona.....		4,050		
Verna.....		1,600		
Western.....		7,260		
Westmoreland.....		15,550		
Whitestown (including Oriskany, Whitesboro and Yorkville villages).....		147,711		
Total.....		\$6,228,181	\$7,282,011	

NOTE.— For continuation of this table, see page 356.

Statement of the aggregate valuation of real

CITIES AND TOWNS	TAXES — (Continued)			
	Amount for court and stenog- rapher's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Annsville.....	\$29 64	\$57 24	\$2,390 79	.....
Augusta (including Oriskany Falls village).....	72 03	139 12	5,598 49	.....
Ava.....	11 32	21 87	913 18	.....
Boonville (including Boonville vil- lage).....	118 65	229 17	9,232 78	.....
Bridgewater (including Bridgewater village).....	39 43	74 23	3,100 40	.....
Camden (including Camden village).....	109 42	211 34	8,612 78	.....
Deerfield.....	40 78	78 76	3,289 67	.....
Florence.....	11 70	22 62	944 61	.....
Floyd.....	21 83	42 17	1,761 36	.....
Forestport (including Forestport vil- lage).....	33 37	64 46	2,692 38	.....
Kirkland (including Clinton village).....	167 52	323 57	13,378 61	.....
Lee.....	33 17	64 46	2,675 46	.....
Marcy.....	53 50	103 32	4,315 28	.....
Marshall.....	68 51	132 33	5,526 94	.....
New Hartford (including New Hart- ford village).....	343 52	663 49	27,712 37	.....
Paris (including Clayville village).....	88 79	171 50	7,163 04	.....
Remsen (including Remsen village).....	39 83	76 93	3,138 71	.....
Rome, city.....	952 77	1,840 28	76,081 28	\$106,132 50
Sangerfield (including Waterville village).....	118 38	228 65	9,078 74	.....
Steuben.....	28 02	54 11	2,260 23	.....
Trenton (including Holland Patent, Prospect and Trenton villages)....	92 42	178 51	7,369 18	.....
Utica, city.....	5,020 02	9,696 18	391,100 28	977,496 12
Vernon (including Sherrill City, Oneida Castle and Vernon vil- lages).....	139 23	268 91	10,955 68	.....
Verona.....	141 98	274 22	11,453 74	.....
Vienna.....	43 83	84 65	3,535 50	.....
Western.....	32 83	63 40	2,648 22	.....
Westmoreland.....	85 22	164 59	6,874 34	.....
Whitestown (including Oriskany, Whitesboro and Yorkville vil- lages).....	344 67	665 72	27,805 92	.....
Total.....	\$8,281 38	\$15,995 80	\$651,609 96	\$1,083,628 62

NOTE.— For continuation of this table, see page 367.

— Continued

and personal estate in Oneida county, etc.

CITIES AND TOWNS	TAXES — (Concluded)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Annville.....	\$8,502 89	.....	\$4,895 48	\$15,876 04
Augusta (including Oriskany Falls village).....	4,778 98	\$5,009 57	7,605 04	23,203 21
Ava.....	4,038 59	.....	2,037 83	7,022 79
Boonville (including Boonville vil- lage).....	9,089 07	7,633 03	14,780 85	41,083 55
Bridgewater (including Bridgewater village).....	5,496 48	521 36	3,456 41	12,687 31
Camden (including Camden village).....	10,598 91	12,000 00	15,661 93	47,194 38
Deerfield.....	6,090 56	.....	2,654 34	12,154 11
Florence.....	4,709 90	.....	2,461 87	8,150 70
Floyd.....	3,424 32	.....	2,302 43	7,552 11
Forestport (including Forestport vil- lage).....	5,093 89	1,066 52	5,170 41	14,121 03
Kirkland (including Clinton village).....	2,207 75	6,777 05	20,673 00	43,527 50
Lee.....	9,256 92	.....	4,084 36	16,114 37
Marcy.....	8,781 80	.....	4,316 57	17,570 47
Marshall.....	8,612 47	.....	3,853 82	18,194 07
New Hartford (including New Hart- ford village).....	33,002 41	11,406 30	47,914 17	121,042 26
Paris (including Clayville village).....	9,356 77	1,782 02	15,246 84	33,808 96
Remsen (including Remsen village).....	6,987 24	1,329 04	6,079 65	17,651 40
Rome, city.....	.....	.....	107,124 82	292,131 65
Sangerfield (including Waterville village).....	8,675 58	7,807 85	13,737 37	39,646 57
Steuben.....	3,444 84	.....	3,127 45	8,914 65
Trenton (including Holland Patent, Prospect and Trenton villages).....	17,793 83	4,204 01	13,402 08	43,040 03
Utica, city.....	.....	.....	439,688 00	1,823,000 60
Vernon (including Sherrill City, Oneida Castle and Vernon vil- lages).....	11,376 43	3,300 48	19,862 71	45,903 44
Verona.....	15,680 36	.....	13,091 72	40,642 02
Vienna.....	11,466 54	.....	4,688 83	19,819 35
Western.....	6,388 02	.....	5,028 09	14,160 56
Westmoreland.....	11,820 20	.....	6,410 65	25,355 09
Whitestown (including Oriskany, Whitesboro and Yorkville vil- lages).....	20,255 03	28,478 76	27,912 15	105,463 15
Total.....	\$246,930 75	\$91,315 99	\$817,268 87	\$2,015,031 37

NOTE.— For continuation of this table, see page 358.

ONEIDA

Statement of the aggregate valuation of real

CITIES AND TOWNS	Rate of tax per \$1 of assess- ment actual rate for cities and aver- age rate for towns	RECEIPTS			
		Liquor license:	Record- ing mort- gages	Taxes on bank stock	From State for public schools
Annsville.....	.0448	\$362 25	\$80 23	.....	\$3,318 18
Augusta (including Oriskany Falls village).....	.0315	956 25	56 68	\$938 76	3,083 41
Ava.....	.0519	112 50	19 70	.....	1,767 09
Boonville (including Boonville vil- lage).....	.0324	2,340 01	166 58	1,550 04	6,134 57
Bridgewater (including Bridge- water village).....	.0273	349 50	77 72	.....	1,799 00
Camden (including Camden vil- lage).....	.0396	1,361 63	166 98	1,154 70	5,498 24
Deerfield.....	.0247	562 50	116 31	.....	1,766 96
Florence.....	.0563	450 00	17 95	.....	2,352 03
Floyd.....	.0289	.....	34 77	.....	1,421 20
Forestport (including Forestport village).....	.0345	1,408 88	54 79	.....	2,188 34
Kirkland (including Clinton vil- lage).....	.0223	2,908 50	223 02	525 00	5,808 35
Lee.....	.0407	556 88	67 58	.....	3,048 23
Marcy.....	.0275	118 50	134 35	.....	1,676 34
Marshall.....	.0222	112 50	67 54	.....	1,760 66
New Hartford (including New Hartford village).....	.0295	2,515 13	791 84	.....	5,876 90
Paris (including Clayville village). Remsen (including Remsen vil- lage).....	.0316	1,131 00	112 24	.....	3,350 15
Rome, city.....	.0409	337 50	56 44	440 00	2,407 34
Sangerfield (including Waterville village).....	.0371	27,505 74	1,402 88	3,728 20	12,282 43
Steuben.....	.0333	1,795 51	52 35	2,236 25	3,884 39
Trenton (including Holland Pat- ent, Prospect and Trenton vil- lages).....	.0262	.....	80 42	.....	2,489 58
Utica, city.....	.0422	1,105 50	309 53	605 00	4,864 97
Vernon (including Sherrill City, Oneida Castle and Vernon vil- lages).....	.0341	147,139 21	11,423 17	60,212 16	41,182 54
Verona.....	.0302	731 25	280 79	1,430 00	3,556 38
Vienna.....	.0239	1,296 38	179 86	.....	4,903 56
Western.....	.0379	1,581 39	59 33	.....	3,398 77
Westmoreland.....	.0348	.....	11 89	.....	3,587 53
Whitestown (including Oriskany, Whitesboro and Yorkville vil- lages).....	.0249	.....	115 74	.....	3,247 67
Total.....	.0256	4,378 13	863 07	.....	4,313 74
		\$201,116 64	\$17,023 75	\$72,820 11	\$140,968 55

NOTE.— For conclusion of this table, see page 359.

— Concluded

and personal estate in Oneida county, etc.

CITIES AND TOWNS	RECEIPTS — (Concluded)		Bonded indebtedness	Temporary indebtedness	Sinking funds
	Other sources, including licenses, fees and water rents	Aggregate			
Annsville.....		\$3,760 66			
Augusta (including Oriskany Falls village).....	\$177 00	5,212 10			
Ava.....		1,899 29			
Boonville (including Boonville village).....	2,830 28	13,021 48	\$117,400	\$85	\$1,000
Bridgewater (including Bridge-water village).....		2,226 22	2,300		
Camden (including Camden village).....	56 00	8,237 55	81,300		
Deerfield.....		2,445 77	8,900		
Florence.....		2,819 98			
Floyd.....		1,455 97			
Forestport (including Forestport village).....	1,336 92	4,988 93	15,000		
Kirland (including Clinton village).....	205 00	9,669 87			
Lee.....		3,672 69			
Marcy.....		1,929 19			
Marshall.....		1,940 70	5,000		
New Hartford (including New Hartford village).....	142 95	9,326 82			
Paris (including Clayville village).....	122 66	4,716 05	31,300		
Remsen (including Remsen village).....	82 91	3,324 19	8,500		
Rome, city.....	19,448 97	64,368 22	924,592		
Sangerfield (including Waterville village).....	221 15	8,189 65	73,000		
Steuben.....		2,570 00			
Trenton (including Holland Patent, Prospect and Trenton villages).....	2,756 53	9,641 53			
Tiuta, city.....	47,641 86	307,598 94	3,129,450		
Vernon (including Sherrill City, Oneida Castle and Vernon villages).....		5,998 42	55,500		
Verona.....		6,379 80			
Vienna.....		5,039 49			
Western.....		3,599 42			
Westmoreland.....		3,363 41	8,731		
Whitestown (including Oriskany, Whitesboro and Yorkville villages).....	839 42	10,394 36	135,976		
Total.....	\$75,861 65	\$507,790 70	\$4,596,949	\$85	\$1,000

ONONDAGA

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns and

CITIES AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of cor- porations and special fran- chises	Equalized value of real estate, including village property, real estate of cor- porations and special fran- chises
Camillus (including Camillus vil- lage).....	21,500	3,031	\$3,077,443	\$2,979,245
Cicero.....	21,100	2,689	1,580,152	1,609,197
Clay.....	29,500	2,661	1,996,662	1,909,378
De Witt (including East Syracuse and Eastwood villages).....	23,000	8,806	6,020,311	6,744,072
Elbridge (including Elbridge and Jordan villages).....	22,200	3,039	2,444,076	2,489,002
Fabius (including Fabius village)...	30,000	1,570	946,480	843,392
Geddes (including Solvay village)...	5,160	6,739	7,308,152	9,096,375
La Fayette.....	22,200	1,447	1,036,110	923,260
Lysander (including part of Bald- winsville village).....	38,000	4,630	3,100,589	3,117,101
Manlius (including Fayetteville, Manlius and Minoa villages).....	30,300	6,301	4,049,930	4,234,358
Marcellus (including Marcellus vil- lage).....	18,900	2,927	1,735,073	1,722,233
Onondaga.....	39,500	6,267	3,718,830	3,994,705
Otisco.....	15,260	1,058	540,900	530,186
Pompey.....	39,000	2,344	1,465,970	1,352,406
Salina (including Liverpool village).	8,446	3,958	2,072,617	2,321,786
Skaneateles (including Skaneateles village).....	23,600	4,619	2,982,665	2,998,549
Spafford.....	18,160	1,082	641,499	628,792
Syracuse, city.....	12,165	145,293	144,938,472	142,067,603
Tully (including Tully village).....	15,600	1,574	1,092,596	1,142,350
Van Buren (including part of Bald- winsville village).....	21,600	3,370	2,421,948	2,466,485
Total.....	455,191	213,405	\$193,170,475	\$193,170,475

ONTARIO

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several cities and

Bristol.....	22,329	1,143	\$678,194	\$672,930
Canadice.....	18,246	556	350,929	350,929
Canandaigua, city.....	2,000	7,501	4,692,018	4,825,565
Canandaigua.....	35,504	2,140	2,097,275	2,097,275
East Bloomfield (including East Bloomfield and Holcomb villages)	20,755	1,975	1,615,634	1,629,738
Farmington.....	24,489	1,585	1,778,102	1,722,901
Geneva, city.....	3,400	13,232	9,477,666	9,654,798
Geneva.....	11,644	1,386	1,617,958	1,588,287
Gorham.....	29,536	2,114	2,590,616	2,070,270
Hopewell.....	21,338	1,416	1,501,109	1,531,263
Manchester (including Manchester and Shortsville villages and part of Clifton Springs village).....	22,574	5,411	3,589,374	3,730,137
Naples (including Naples village)...	24,522	2,285	816,610	835,644
Phelps (including Phelps village and part of Clifton Springs village)...	37,999	4,891	3,688,768	3,853,971
Richmond.....	26,398	1,208	892,055	892,055
Seneca.....	29,758	3,001	2,559,860	2,546,647
South Bristol.....	24,364	964	397,885	397,885
Victor (including Victor village)....	21,945	2,617	2,761,446	2,732,414
West Bloomfield.....	15,840	1,203	1,077,143	1,051,933
Total.....	392,641	54,628	\$42,182,642	\$42,182,642

NOTE.— For continuation of this table, see page 361.

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking city of Onondaga county for the year 1916.

CITIES AND TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessments under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	TAXES
				Amount for State purposes
Camillus (including Camillus village).....	81	\$56,500		
Citro.....	77	9,000		
Clay.....	82	25,900		
De Witt (including East Syracuse and Eastwood villages).....	70	11,100		
Elbridge (including Elbridge and Jordan villages).....	77	33,100		
Fabius (including Fabius village)...	88	69,250		
Geddes (including Solvay village)...	63	665,000		
La Fayette.....	88	11,300		
Lyander (including part of Baldwinsville village).....	78	31,425	\$231,082	
Manlius (including Fayetteville, Manlius and Minoa villages).....	75	120,825		
Marcellus (including Marcellus village).....	79	24,650	34,000	
Onondaga.....	73	5,000	31,666	
Otisco.....	80	12,300		
Pompey.....	85	20,500		
Salina (including Liverpool village).....	70			
Skaneateles (including Skaneateles village).....	78	74,100	208,592	
Spartford.....	80	6,300		
Syracuse, city.....	80	5,302,754	3,529,775	
Tully (including Tully village).....	75	13,000	53,325	
Van Buren (including part of Baldwinsville village).....	77	500		
Total.....		\$6,492,504	\$4,088,440	

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking towns of Ontario county for the year 1916.

Bristol.....	80	\$12,000		
Canadice.....	79	2,050		
Canandaigua, city.....	77	203,400	\$379,604	
Canandaigua.....	79	41,400		
East Bloomfield (including East Bloomfield and Holcomb villages).....	79	56,150	61,064	
Farmington.....	82	3,000		
Geneva, city.....	78	1,014,500	742,884	
Geneva.....	81	73,600		
Gorham.....	100	73,200		
Hopewell.....	78	2,600		
Manchester (including Manchester and Shortsville villages and part of Clifton Springs village).....	76	62,700	29,897	
Naples (including Naples village)...	78	65,500		
Phelps (including Phelps village and part of Clifton Springs village)...	76	35,250	35,833	
Richmond.....	79	6,800		
Seneca.....	80	29,800		
South Bristol.....	79	1,950		
Victor (including Victor village).....	80	32,600		
West Bloomfield.....	81	17,450		
Total.....		\$1,733,950	\$1,249,282	

NOTE.— For continuation of this table see page 362.

ONONDAGA

Statement of the aggregate valuation of real

CITIES AND TOWNS	TAXES — (Continued)			
	Amount for court and stenog- rapher's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Camillus (including Camillus vil- lage).....	\$260 58	\$580 82	\$15,178 73	
Cicero.....	138 92	309 59	8,090 99	
Clay.....	166 12	370 27	9,676 39	
De Witt (including East Syracuse and Eastwood villages).....	579 84	1,292 47	33,775 86	
Elbridge (including Elbridge and Jordan villages).....	216 49	482 56	12,610 51	
Fabius (including Fabius village)...	78 34	174 64	4,563 21	
Geddes (including Solvay village)...	837 89	1,867 64	48,806 88	
La Fayette.....	80 22	178 82	4,672 80	
Lysander (including part of Bald- winsville village).....	270 26	602 41	15,920 34	
Manlius (including Fayetteville, Manlius and Minoa villages).....	373 85	833 29	21,775 91	
Marcellus (including Marcellus vil- lage).....	149 95	334 22	8,734 41	
Onondaga.....	343 33	765 28	19,998 53	
Otisco.....	46 56	103 79	2,712 43	
Pompey.....	117 86	262 68	6,864 53	
Salina (including Liverpool village).	199 28	444 25	11,608 93	
Skaneateles (including Skaneateles village).....	263 74	587 89	15,363 24	
Spafford.....	54 51	121 52	3,175 46	
Syracuse, city.....	12,649 88	28,196 59	736,851 78	\$2,027,063 94
Tully (including Tully village).....	99 17	221 06	5,776 75	
Van Buren (including part of Bald- winsville village).....	211 76	472 04	12,334 93	
Total.....	\$17,138 55	\$38,201 83	\$998,492 61	\$2,027,063 94

ONTARIO

Statement of the aggregate valuation of real

Bristol.....	\$30 62	\$135 50	\$3,063 82	
Canadice.....	15 78	69 83	1,578 94	
Canandaigua, city.....	224 81	994 91	22,495 46	\$48,505 43
Canandaigua.....	95 61	423 11	9,566 69	
East Bloomfield (including East Bloomfield and Holcomb villages)	75 36	333 53	7,541 28	
Farmington.....	77 15	341 44	7,720 27	
Geneva, city.....	476 94	2,110 76	47,725 69	98,986 21
Geneva.....	74 20	328 38	7,424 98	
Gorham.....	95 82	424 05	9,588 13	
Hopewell.....	68 57	303 45	6,861 25	
Manchester (including Manchester and Shortsville villages and part of Clifton Springs village).....	169 55	750 36	16,966 05	
Naples (including Naples village)...	40 28	178 28	4,030 99	
Phelps (including Phleps village and part of Clifton Springs village)...	173 86	769 43	17,397 18	
Richmond.....	40 18	177 83	4,020 75	
Seneca.....	115 17	509 71	11,524 92	
South Bristol.....	17 87	79 10	1,788 54	
Victor (including Victor village)....	123 60	547 02	12,368 40	
West Bloomfield.....	47 81	211 57	4,783 55	
Total.....	\$1,963 18	\$8,688 26	\$196,446 89	\$147,491 64

NOTE.— For continuation of this table, see page 363.

— Continued

and personal estate in Onondaga county, etc.

CITIES AND TOWNS	TAXES — (Concluded)			
	Amount for town purposes	Amount for village purposes	Amount for schoo' purposes	Aggregate taxes
Camillus (including Camillus vil- lage).....	\$17,255 67	\$4,200 00	\$18,925 53	\$56,401 33
Cicero	24,886 20		7,254 95	40,680 65
Clay.....	17,234 63		11,402 65	38,850 06
De Witt (including East Syracuse and Eastwood villages).....	43,673 42	49,530 35	53,049 72	181,901 66
Elbridge (including Elbridge and Jordan villages).....	19,839 09	6,400 00	13,575 43	53,124 08
Fabius (including Fabius village)...	9,923 90	801 88	5,866 00	21,407 97
Geddes (including Solvay village)...	31,219 57	73,940 36	75,698 57	232,370 91
La Fayette.....	12,005 61		6,180 00	23,117 45
Lysander (including part of Bald- winsville village).....	20,962 82	10,666 66	29,181 91	77,604 40
Manlius (including Fayetteville, Manlius and Minoa villages).....	33,692 64	17,889 63	36,064 36	110,629 68
Marcellus (including Marcellus vil- lage).....	14,631 93	5,541 08	12,444 36	41,835 95
Onondaga.....	29,514 98		34,254 13	84,876 25
Oriskany.....	6,751 50		4,494 00	14,108 28
Pompey.....	14,057 32		8,875 48	30,177 87
Salina (including Liverpool village)...	16,883 84	5,658 07	15,552 71	50,347 08
Skaneateles (including Skaneateles village).....	18,899 71	14,925 00	19,900 86	69,940 44
Spafford.....	5,167 64		3,126 90	11,646 03
Syracuse, city.....			773,242 50	3,578,004 69
Tully (including Tully village).....	8,155 48	4,600 00	9,626 00	28,478 46
Van Buren (including part of Bald- winsville village).....	16,232 63	5,333 34	4,241 97	38,826 67
Total.....	\$360,988 58	\$199,486 37	\$1,142,958 03	\$4,784,329 91

— Continued

and personal estate in Ontario county, etc.

Bristol.....	\$6,215 00		\$4,228 56	\$13,673 50
Canadice.....	5,100 00		3,125 25	9,889 80
Canandaigua, city.....			49,706 49	121,927 10
Canandaigua.....	19,008 47		8,964 86	38,058 74
East Bloomfield (including East Bloomfield and Holcomb villages).....	10,650 00		9,658 96	28,259 13
Farmington.....	8,937 78		4,627 68	21,704 32
Geneva, city.....			58,762 91	208,062 51
Geneva.....	6,154 21		3,835 84	17,817 61
Gorham.....	15,633 34		7,846 22	33,587 56
Hopewell.....	9,878 84		8,133 66	25,245 77
Manchester (including Manchester and Shortsville villages and part of Clifton Springs village).....	11,750 00	\$20,444 03	40,086 29	90,166 28
Naples (including Naples village)...	13,192 43	5,800 00	12,544 59	35,786 57
Phelps (including Phelps village and part of Clifton Springs village)...	19,983 87	15,165 66	28,784 48	82,274 48
Richmond.....	9,335 60		8,103 41	21,677 77
Seneca.....	14,945 46		8,866 37	35,961 63
South Bristol.....	6,452 53		3,144 04	11,482 08
Victor (including Victor village)....	11,600 00	7,405 92	14,159 86	46,204 80
West Bloomfield.....	10,585 00		4,365 67	19,993 60
Total.....	\$179,422 53	\$48,815 61	\$278,945 14	\$861,773 25

NOTE.— For continuation of this table, see page 364.

ONONDAGA

Statement of the aggregate valuation of real

CITIES AND TOWNS	Rate of tax per \$1 of assess- ment actual rate for cities and aver- age rate for towns	RECEIPTS			
		Liquor licenses	Record- ing mort- gages	Taxes on bank stock	From State for public schools
Camillus (including Camillus vil- lage).....	.0179	\$793 50	\$339 54		\$3,437 08
Cicero.....	.0256	1,379 63	190 78		2,153 02
Clay.....	.0192	990 38	420 02		2,484 60
De Witt (including East Syracuse and Eastwood villages).....	.0301	7,362 38	983 86		7,515 34
Elbridge (including Elbridge and Jordan villages).....	.0214	1,592 63	142 04		5,696 01
Fabius (including Fabius village).....	.0210		87 64		2,852 26
Geddes (including Solvay village).....	.0291	11,416 88	482 44		7,847 60
La Fayette.....	.0220		66 82		1,899 60
Lysander (including part of Bald- winsville village).....	.0247	3,838 88	225 64	\$2,310 82	7,369 01
Manlius (including Fayetteville, Manlius and Minoa villages)....	.0265	3,096 38	502 16		8,120 81
Marcellus (including Marcellus vil- lage).....	.0237		127 58	340 00	3,825 90
Onondaga.....	.0227		718 52	316 66	8,069 08
Otisco.....	.0255		13 14		1,898 19
Pompey.....	.0203		148 52		3,643 45
Salina (including Liverpool village).....	.0242	2,883 01	248 60		2,478 18
Skaneateles (including Skaneateles village).....	.0228	1,749 38	300 93	2,085 92	1,322 24
Spafford.....	.0179	337 50	78 26		5,973 36
Syracuse, city.....	.0245	224,593 79	24,167 93	35,297 75	63,896 04
Tully (including Tully village)....	.0257	455 63	11 43	533 25	3,180 20
Van Buren (including part of Bald- winsville village).....	.0160	1,024 12	178 01		1,717 50
Total.....	\$	\$231,514 09	\$29,434 46	\$40,884 40	\$145,379 47

ONTARIO

Statement of the aggregate valuation of real

Bristol.....	.0198		\$106 91		\$1,785 67
Canadice.....	.0280		34 35		1,468 57
Canadnaigua, city.....	.0251	\$8,043 85	472 46	\$3,796 04	8,248 67
Canandaigua.....	.0177		288 18		2,372 94
East Bloomfield (including East Bloomfield and Holcomb vil- lages).....	.0169		136 69	610 64	3,111 49
Farmington.....	.0121		101 84		1,556 95
Geneva, city.....	.0203	17,418 59	1,044 53	7,428 84	9,407 03
Geneva.....	.0105		83 65		748 40
Gorham.....	.0126		151 42		1,954 23
Hopewell.....	.0167		211 14		1,494 45
Manchester (including Manchester and Shortsville villages and part of Clifton Springs village).....	.0246	411 60	343 08	298 97	4,029 39
Naples (including Naples village).....	.0405	220 50	76 97		5,044 69
Phelps (including Phelps village and part of Clifton Springs vil- lage).....	.0220		365 75	358 33	6,057 43
Richmond.....	.0241		168 73		2,236 11
Seneca.....	.0139		269 31		1,543 53
South Bristol.....	.0287		27 00		1,998 10
Victor (including Victor village)....	.0165		179 44		3,552 53
West Bloomfield.....	.0182		205 73		1,219 73
Total.....		\$26,094 54	\$4,267 18	\$12,492 82	\$57,829 91

NOTE.— For conclusion of this table, see page 365.

— Concluded

and personal estate in Onondaga county, etc.

CITIES AND TOWNS	RECEIPTS — (Concluded)		Bonded indebtedness	Temporary indebtedness	Sinking funds
	Other sources, including licenses, fees and water rents	Aggregate			
Camillus (including Camillus village).....	\$10 00	\$4,580 12	.....	.....	.....
Cicero.....	.....	3,723 43	.....	.....	.....
Clay.....	.....	3,895 00	.....	.....	.....
De Witt (including East Syracuse and Eastwood villages).....	3,170 53	19,032 11	\$253,425	.....	.....
Elbridge (including Elbridge and Jordan villages).....	.....	7,431 28	1,000	\$2,000	.....
Fabius (including Fabius village).....	.....	2,939 90	.....	.....	.....
Geddes (including Solvay village).....	48,306 58	68,053 50	802,000	.....	\$18,853
La Fayette.....	.....	1,966 42	6,000	.....	.....
Lysander (including part of Baldwinsville village).....	.....	13,744 35	67,000	.....	5,500
Manlius (including Fayetteville, Manlius and Minoa villages).....	4,022 37	15,741 72	108,500	7,000	.....
Marcellus (including Marcellus village).....	61 00	4,354 48	11,900	1,550	.....
Onondaga.....	.....	9,104 26	3,000	.....	.....
Otisco.....	.....	1,911 33	.....	400	.....
Pompey.....	.....	3,791 97	10,000	.....	.....
Salina (including Liverpool village).....	300 00	5,909 79	75,600	.....	.....
Skaneateles (including Skaneateles village).....	35,233 94	40,692 41	35,000	621	.....
Spafford.....	.....	6,389 12	.....	.....	.....
Syracuse, city.....	486,595 39	834,550 90	11,521,090	.....	.....
Tully (including Tully village).....	.....	4,180 51	10,500	.....	1,000
Van Buren (including part of Baldwinsville village).....	.....	2,919 63	11,000	.....	.....
Total.....	\$577,699 81	\$1,054,912 23	\$12,916,015	\$11,571	\$25,353
		County.....	1,615,000	35,000	52,626
			\$14,531,015	\$46,571	\$77,979

— Concluded

and personal estate in Ontario county, etc.

Bristol.....	.....	\$1,892 58	.....	.....	.....
Candice.....	.....	1,502 92	.....	.....	.....
Canandaigua, city.....	\$23,491 39	44,052 41	\$138,000	.....	.....
Canandaigua.....	.....	2,661 12	48,000	.....	.....
East Bloomfield (including East Bloomfield and Holcomb villages).....	.....	3,858 82	.....	.....	.....
Farmington.....	.....	1,658 79	.....	.....	.....
Geneva, city.....	135,417 12	170,716 11	622,320	.....	\$47,137
Geneva.....	.....	832 05	.....	.....	.....
Gorham.....	.....	2,105 65	.....	.....	.....
Hepewell.....	.....	1,705 59	.....	.....	.....
Manchester (including Manchester and Shortsville villages and part of Clifton Springs village).....	4,134 84	9,217 88	30,000	.....	.....
Naples (including Naples village).....	2 00	5,344 16	29,000	.....	.....
Phelps (including Phelps village and part of Clifton Springs village).....	12 00	6,793 51	27,000	.....	.....
Richmond.....	.....	2,404 84	.....	.....	.....
Seneca.....	.....	1,812 84	.....	.....	.....
South Bristol.....	.....	2,025 10	.....	.....	.....
Victor (including Victor village).....	1,883 42	5,615 39	3,450	.....	.....
West Bloomfield.....	.....	1,425 46	.....	.....	.....
Total.....	\$164,940 77	\$265,625 22	\$897,770	.....	\$47,137

ORANGE

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several cities and

CITIES AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of cor- porations and special fran- chises	Equalized value of real estate, including village property, real estate of cor- porations and special fran- chises
Blooming Grove (including Wash- ingtonville village).....	21,544	2,116	\$1,235,404	\$1,366,386
Chester (including Chester village) .	16,007	2,135	1,096,026	1,131,415
Cornwall (including Cornwall vil- lage).....	16,685	5,110	3,014,269	3,043,952
Crawford.....	24,679	1,693	744,952	786,482
Deer Park.....	35,119	1,753	921,864	941,172
Goshen (including Goshen village) ..	23,474	5,310	2,268,519	2,570,231
Greenville.....	17,944	836	272,649	281,452
Hamptonburg.....	16,167	1,184	917,140	906,465
Highlands (including Highland Falls village).....	14,087	4,054	1,369,267	1,272,131
Middletown, city.....	2,200	16,381	8,514,969	8,416,643
Minisink (including Unionville vil- lage).....	13,675	1,405	646,929	653,299
Monroe (including Monroe village) .	11,830	2,888	1,530,239	1,692,480
Montgomery (including Montgou- ery and Walden villages).....	30,547	8,017	3,007,688	3,326,574
Mount Hope.....	15,755	1,589	1,307,258	1,380,137
Newburg, city.....	2,307	27,876	13,639,941	12,930,942
Newburg.....	26,637	4,807	2,476,992	2,212,763
New Windsor.....	20,864	2,745	1,541,266	1,491,591
Port Jervis, city.....	1,700	9,413	2,544,200	2,597,488
Tuxedo.....	27,883	3,636	5,249,305	5,080,124
Wallkill.....	37,597	2,803	1,840,430	1,899,855
Warwick (including Warwick vil- lage).....	62,500	8,113	3,198,948	3,538,112
Wawayanda.....	20,332	1,954	791,240	735,109
Woodbury (including Harriman vil- lage).....	23,770	2,300	2,410,685	2,285,377
Total.....	483,303	118,118	\$60,540,180	\$60,540,180

ORLEANS

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns of

Albion (including Albion village)...	16,130	7,253	\$5,472,283	\$5,216,540
Barre.....	33,293	1,875	1,782,350	1,765,127
Carlton.....	26,612	2,289	2,262,941	2,619,437
Clarendon.....	21,460	1,373	1,476,397	1,385,177
Gaines.....	20,678	1,981	1,735,520	1,718,749
Kendall.....	19,848	1,678	1,885,860	1,837,020
Murray (including Holley village) ..	18,698	4,221	2,513,757	2,635,906
Ridgeway (including part of Medina village).....	31,129	6,721	6,474,089	6,411,530
Shelby (including part of Medina village).....	27,476	4,240	2,912,241	2,949,647
Yates (including Lyndonville vil- lage).....	22,638	2,288	2,452,057	2,285,377
Total.....	237,962	33,919	\$28,967,495	\$28,967,495

NOTE.— For continuation of this table, see page 367.

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking towns of Orange county for the year 1916.

CITIES AND TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessments under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	TAXES
				Amount for State purposes
Blooming Grove (including Washingtonville village).....	42	\$85,250	\$57,299	.....
Chester (including Chester village).....	45	41,650	199,827	.....
Cornwall (including Cornwall village).....	46	119,250	36,541	.....
Crawford.....	44	3,800	34,496	.....
Deer Park.....	45	.....	.....	.....
Goshen (including Goshen village).....	41	119,600	304,504	.....
Greenville.....	45	250	.....	.....
Hamptonburg.....	47	.....	.....	.....
Highlands (including Highland Falls village).....	50	12,000	52,704	.....
Middletown, city.....	47	298,650	357,063	.....
Minisink (including Unionville village).....	46	6,900	.....	.....
Monroe (including Monroe village).....	42	13,700	117,466	.....
Montgomery (including Montgomery and Walden villages).....	42	3,500	193,511	.....
Mount Hope.....	44	5,750	.....	.....
Newburg, city.....	49	301,150	1,526,594	.....
Newburg.....	52	208,950	.....	.....
New Windsor.....	48	22,400	.....	.....
Port Jervis, city.....	45	19,200	512,440	.....
Tuxedo.....	48	928,000	.....	.....
Wallkill.....	45	12,400	.....	.....
Warwick (including Warwick village).....	42	88,285	265,304	.....
Wawayanda.....	50	6,900	.....	.....
Woodbury (including Harriman village).....	49	432,350	37,906	.....
Total.....	.....	\$2,729,935	\$3,695,655	.....

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking Orleans county for the year 1916.

Albion (including Albion village)...	93	\$129,100	\$360,836	.....
Barre.....	90	.....	.....	.....
Carlton.....	77	2,970	.....	.....
Clarendon.....	95	500	.....	.....
Guinea.....	90	9,150	.....	.....
Kendall.....	91	11,900	.....	.....
Murray (including Holley village).....	85	37,080	83,351	.....
Ridgeway (including part of Medina village).....	90	85,380	252,367	.....
Shelby (including part of Medina village).....	88	2,700	.....	.....
Yates (including Lyndonville village).....	90	7,200	51,525	.....
Total.....	.....	\$285,980	\$748,079	.....

NOTE.— For continuation of this table, see page 368.

ORANGE

Statement of the aggregate valuation of real

CITIES AND TOWNS	TAXES — (Continued)			
	Amount for court and stenog- rapher's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Blooming Grove (including Wash- ingtonville village).....	\$249 49	\$299 50	\$7,479 57	.....
Chester (including Chester village) ..	201 61	242 02	6,044 23	.....
Cornwall (including Cornwall vil- lage).....	543 64	652 63	16,298 43	.....
Crawford.....	135 82	163 05	4,071 94	.....
Deer Park.....	161 76	194 18	4,849 40	.....
Goshen (including Goshen village) ..	462 29	554 96	13,859 40	.....
Greenville.....	48 41	58 12	1,451 48	.....
Hamptonburg.....	155 79	187 02	4,670 57	.....
Highlands (including Highland Falls village).....	220 70	264 94	6,616 50	.....
Middletown, city.....	1,497 85	1,798 14	44,905 64	\$120,964 79
Minisink (including Unionville vil- lage).....	113 47	136 21	3,401 68	.....
Monroe (including Monroe village) ..	293 23	352 01	8,791 11	.....
Montgomery (including Montgom- ery and Walden villages).....	572 32	687 06	17,158 25	.....
Mount Hope.....	238 19	285 93	7,140 80	.....
Newburg, city.....	2,274 13	2,730 05	68,178 50	230,492 16
Newburg.....	416 21	499 65	12,477 90	.....
New Windsor.....	260 20	312 37	7,800 86	.....
Port Jervis, city.....	449 72	539 87	13,482 52	61,277 42
Tuxedo.....	1,032 58	1,239 60	30,956 92	.....
Wallkill.....	328 65	394 53	9,852 92	.....
Warwick (including Warwick vil- lage).....	623 25	748 19	18,685 05	.....
Wawayanda.....	127 52	153 10	3,823 21	.....
Woodbury (including Harriman vil- lage).....	467 08	560 72	14,003 12	.....
Total.....	\$10,873 91	\$13,053 85	\$326,000 00	\$412,744 37

ORLEANS

Statement of the aggregate valuation of real

Albion (including Albion village)...	\$379 06	\$1,011 74	\$23,543 25	.....
Barre.....	125 16	334 08	7,114 29	.....
Carlton.....	185 95	496 33	10,065 99	.....
Clarendon.....	98 26	262 26	6,182 64	.....
Gaines.....	122 52	327 03	7,426 59	.....
Kendall.....	131 11	349 93	7,209 67	.....
Murray (including Holley village) ..	189 54	505 90	11,159 68	.....
Ridgeway (including part of Medina village).....	460 69	1,229 63	27,042 18	.....
Shelby (including part of Medina village).....	209 35	558 77	11,721 52	.....
Yates (including Lyndonville vil- lage).....	172 70	460 97	8,802 40	.....
Total.....	\$2,074 34	\$5,536 64	\$120,268 21	.....

NOTE.— For continuation of this table, see page 369.

— Continued

and personal estate in Orange county, etc.

CITIES AND TOWNS	TAXES — (Concluded)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Blooming Grove (including Wash- ingtonville village).....	\$17,429 19	\$2,875 00	\$7,547 85	\$35,880 60
Chester (including Chester village).....	7,675 71	5,010 30	10,239 50	29,413 37
Cornwall (including Cornwall vil- lage).....	26,270 50	20,217 82	30,127 46	94,110 48
Crawford.....	8,814 29	.....	5,907 56	19,092 66
Deer Park.....	12,985 03	.....	7,654 97	25,845 34
Goshen (including Goshen village).....	16,240 58	30,437 53	27,367 96	88,922 72
Greenville.....	4,674 21	.....	2,185 04	8,417 26
Hamptonburg.....	6,917 65	.....	3,948 08	15,879 11
Highlands (including Highland Falls village).....	5,876 29	9,500 00	17,679 33	40,157 76
Middletown, city.....	.....	.....	82,996 00	252,162 42
Minisink (including Unionville vil- lage).....	7,933 66	1,300 00	7,951 49	20,836 51
Monroe (including Monroe village).....	11,814 60	7,000 00	24,511 64	52,762 59
Montgomery (including Montgom- ery and Walden villages).....	21,422 04	33,131 77	36,107 53	109,078 97
Mount Hope.....	9,013 10	.....	11,089 95	27,767 97
Newburg, city.....	.....	.....	115,246 08	418,920 92
Newburg.....	21,042 00	.....	15,570 38	50,006 14
New Windsor.....	18,966 98	.....	9,501 80	36,842 21
Port Jervis, city.....	.....	.....	52,940 55	128,690 08
Tuxedo.....	15,026 99	.....	26,974 69	75,230 78
Wallkill.....	19,851 08	.....	9,014 62	39,441 80
Warwick (including Warwick vil- lage).....	38,407 62	12,570 00	30,585 29	101,619 40
Wawayanda.....	6,621 41	.....	4,683 62	15,408 86
Woodbury (including Harriman vil- lage).....	19,905 32	1,300 00	9,845 57	46,081 81
Total.....	\$296,888 25	\$123,342 42	\$549,676 96	\$1,732,569 76

— Continued

and personal estate in Orleans county, etc.

Albion (including Albion village)...	\$14,325 75	\$66,382 79	\$31,668 62	\$137,311 21
Barre.....	9,666 38	.....	5,874 67	23,114 58
Carlton.....	12,606 96	.....	8,629 18	31,984 41
Clarendon.....	9,099 56	.....	3,784 88	19,427 60
Gaines.....	9,755 29	.....	6,314 08	23,945 51
Kendall.....	9,271 20	.....	10,780 74	27,742 65
Murray (including Holley village)...	21,384 96	15,000 00	23,017 01	71,257 09
Ridgeway (including part of Medina village).....	30,888 04	24,375 00	37,993 28	121,988 82
Shelby (including part of Medina village).....	13,334 31	8,125 00	7,246 58	41,195 53
Yates (including Lyndonville vil- lage).....	12,770 66	3,507 00	12,750 54	38,464 27
Total.....	\$143,103 11	\$117,389 79	\$148,059 58	\$536,431 67

NOTE.— For continuation of this table, see page 370.

ORANGE

Statement of the aggregate valuation of real

CITIES AND TOWNS	Rate of tax per \$1 of assess- ment actual rate for cities and aver- age rate for towns	RECEIPTS			
		Liquor licenses	Record- ing mort- gages	Taxes on bank stock	From State for public schools
Blooming Grove (including Wash- ingtonville village).....	.0271	\$562 50	\$145 07	\$572 99	\$2,394 60
Chester (including Chester village)	.0258	1,400 63	140 00	1,998 27	1,672 18
Cornwall (including Cornwall vil- lage).....	.0300	5 63	435 53	365 41	3,877 55
Crawford.....	.0254	.....	110 03	344 96	2,015 35
Deer Park.....	.0280	656 25	285 26	.....	1,497 37
Goshen (including Goshen village)	.0372	4,164 38	428 87	3,045 04	4,155 02
Greenville.....	.0308	112 50	42 70	.....	1,146 67
Hamptonburg.....	.0173	615 38	243 38	.....	852 28
Highlands (including Highland Falls village).....	.0290	5,386 13	122 89	527 04	2,536 11
Middletown, city.....	.0342	20,622 22	1,847 66	3,570 63	8,635 71
Minisink (including Unionville vil- lage).....	.0318	337 50	44 23	.....	1,277 25
Monroe (including Monroe village)	.0341	915 38	411 78	1,174 66	3,043 63
Montgomery (including Montgom- ery and Walden villages).....	.0362	4,586 63	985 50	1,935 11	6,430 82
Mount Hope.....	.0211	337 50	716 96	.....	1,060 37
Newburg, city.....	.0343	42,502 92	2,429 33	15,265 94	14,508 86
Newburg.....	.0186	2,459 63	296 24	.....	2,155 82
New Windsor.....	.0235	2,153 65	230 91	.....	1,300 01
Port Jervis, city.....	.0637	12,939 76	1,295 15	5,124 40	7,662 89
Tuxedo.....	.0121	1,033 88	100 60	.....	2,710 43
Wallkill.....	.0212	665 63	564 58	.....	2,526 50
Warwick (including Warwick vil- lage).....	.0309	4,397 66	619 96	2,653 04	6,415 64
Wawayanda.....	.0193	.....	166 20	.....	1,251 95
Woodbury (including Harriman village).....	.0162	787 50	246 18	379 06	1,323 22
Total.....		\$106,643 26	\$11,909 01	\$36,956 55	\$80,450 23

ORLEANS

Statement of the aggregate valuation of real

Albion (including Albion village)..	.0245	\$6,122 64	\$719 33	\$3,608 36	\$8,986 01
Barre.....	.0129	.....	158 48	.....	1,698 70
Carlton.....	.0141	.....	443 74	.....	2,483 49
Clarendon.....	.0131	109 13	50 80	.....	1,075 37
Gaines.....	.0137	.....	116 38	.....	1,551 72
Kendall.....	.0146	.....	271 38	.....	2,437 43
Murray (including Holley village).	.0279	3,112 57	260 35	833 51	3,883 31
Ridgeway including part of Me- dina village).....	.0185	7,048 18	1,281 64	2,523 67	7,617 42
Shelby (including part of Medina village).....	.0141	218 25	289 67	.....	2,019 82
Yates (including Lyndonville vil- lage).....	.0156	.....	401 86	515 25	3,073 06
Total.....		\$16,610 77	\$3,993 63	\$7,480 79	\$34,826 03

NOTE.— For conclusion of this table, see page 371.

— Concluded

and personal estate in Orange county, etc.

CITIES AND TOWNS	RECEIPTS — (Concluded)		Bonded indebtedness	Temporary indebtedness	Sinking funds
	Other sources, including licenses, fees and water rents	Aggregate			
Blooming Grove (including Washingtonville village).....	\$21 35	\$3,696 51	\$30,530		\$9,766
Chester (including Chester village).....	293 46	5,504 54	73,900		
Cornwall (including Cornwall village).....		4,684 12	123,990		
Crawford.....		2,470 34	11,300		
Deer Park.....		2,438 88			
Goshen (including Goshen village).....	1,049 65	12,842 96	191,000		
Greenville.....		1,301 87			
Hamptonburg.....		1,711 04			
Highlands (including Highland Falls village).....	32 00	8,604 17	3,500		
Middletown, city.....	1,603 10	36,279 32	611,000	\$12,800	165,201
Minisink (including Unionville village).....	32 00	1,690 98	10,200		
Monroe (including Monroe village).....	6,510 57	12,056 02	107,500		3,600
Montgomery (including Montgomery and Walden villages).....	3,290 66	17,228 72	134,905		3,750
Mount Hope.....		2,114 83	35,000		
Newburg, city.....	80,815 28	155,522 33	1,127,685		
Newburg.....		4,911 69	9,450		
New Windsor.....		3,684 57	21,800		
Port Jervis, city.....	19,475 76	46,497 96	144,000		
Tuxedo.....		3,844 91	22,600		
Wallkill.....		3,756 71	3,400		
Warwick (including Warwick village).....	13,151 00	27,237 30	68,500		
Wawayanda.....		1,418 15	2,400		
Woodbury (including Harriman village).....		2,735 96	10,000		
Total.....	\$126,274 83	\$362,233 88	\$2,742,660	\$12,800	
		County.....	892,000	82,562	
			\$3,634,660	\$95,362	\$182,317

— Concluded

and personal estate in Orleans county, etc.

Albion (including Albion village)...	\$2,769 02	\$22,205 36			
Barre.....		1,857 18	\$4,600		
Carlton.....		2,927 23	4,500		
Clarendon.....		1,235 30			
Gaines.....		1,668 10	950		
Kendall.....		2,708 51	1,000		
Murray (including Holley village).....	1,705 25	9,794 99			
Ridgeway (including part of Medina village).....	26,784 13	45,255 04	9,852		
Shelby (including part of Medina village).....	8,928 04	11,455 78	2,395		
Yates (including Lyndonville village).....	190 00	4,180 17	1,800		
Total.....	\$40,376 44	\$103,287 66	\$25,097		
		County.....	128,685		
			\$153,782		

OSWEGO

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several cities and

CITIES AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of cor- porations and special fran- chises	Equalized value of real estate, including village property, real estate of cor- porations and special fran- chises
Albion (including Altmar village)...	28,868	1,510	\$525,483	\$523,241
Amboy.....	23,811	670	172,350	170,768
Boylston.....	24,787	578	155,930	154,312
Constantia (including Cleveland vil- lage).....	34,430	2,123	571,029	567,925
Fulton, city.....	1,200	11,138	6,226,080	6,237,366
Granby.....	27,461	1,928	1,048,773	1,044,316
Hannibal (including Hannibal vil- lage).....	27,541	2,334	854,781	846,008
Hastings (including Central Square village).....	27,742	2,361	927,035	923,115
Mexico (including Mexico village)..	27,681	3,149	1,291,616	1,283,066
Minetto.....	3,595	1,500	799,225	795,800
New Haven.....	18,456	1,476	630,129	626,682
Orwell.....	26,387	924	1,192,688	1,187,540
Oswego, city.....	5,088	25,426	12,595,978	12,692,520
Oswego.....	16,938	1,590	880,660	872,676
Palermo.....	24,421	1,281	471,285	468,141
Parish (including Parish village)...	24,878	1,392	475,393	471,630
Redfield.....	57,805	678	269,007	267,191
Richland (including Pulaski village)	33,359	3,920	1,514,674	1,503,187
Sandy Creek (including Lacona and Sandy Creek villages).....	23,673	2,326	847,500	840,834
Schroeppel (including Phoenix vil- lage).....	26,005	3,149	1,458,400	1,448,934
Scriba.....	24,916	2,260	826,317	819,820
Volney.....	29,550	2,420	879,848	872,865
West Monroe.....	20,483	935	236,815	234,641
Williamstown.....	24,566	861	367,829	366,247
Total.....	583,641	75,929	\$35,218,825	\$35,218,825

NOTE.— For continuation of this table, see page 373.

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking towns of Oswego county for the year 1916.

CITIES AND TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessments under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	Taxes
				Amount for State purposes
Albion (including Altmar village)...	81	\$11,900		
Amboy.....	81	1,425		
Boylston.....	81			
Constantia (including Cleveland vil- lage).....	81	15,000		
Fulton, city.....	80	93,570	\$329,783	
Granby.....	81	1,450		
Hannibal (including Hannibal vil- lage).....	81	23,170	38,195	
Hastings (including Central Square village).....	81	11,050	72,929	
Mexico (including Mexico village)..	81	40,200		
Minetto	81	12,450		
New Haven.....	81	61,890		
Orwell.....	81	12,230		
Oswego, city.....	80	1,307,080	516,313	
Oswego.....	81	10,465		
Palermo.....	81	3,100		
Parish (including Parish village)....	81	24,540		
Redfield.....	81			
Richland (including Pulaski village)	81	34,800	102,545	
Sandy Creek (including Lacona and Sandy Creek villages).....	81	1,340	37,837	
Schrceppel (including Phoenix vil- lage).....	81	39,900	51,944	
Scriba.....	81	2,600		
Volney.....	81	470		
West Monroe.....	81	875		
Williamstown.....	81	2,530		
Total.....		\$1,712,035	\$1,149,546	

NOTE.— For continuation of this table, see page 374.

OSWEGO

Statement of the aggregate valuation of real

CITIES AND TOWNS	TAXES — (Continued)			
	Amount for court and stenog- rapher's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Albion (including Altmar village)...	\$43 43	\$102 06	\$4,013 56	
Amboy.....	14 18	33 31	1,291 45	
Boylston.....	12 74	29 92	1,157 34	
Constancia (including Cleveland vil- lage).....	47 28	111 11	4,371 94	
Fulton, city.....	544 81	1,280 58	47,482 02	\$98,717 42
Granby.....	85 47	200 89	7,843 25	
Hannibal (including Hannibal vil- lage).....	71 24	167 44	6,518 84	
Hastings (including Central Square village).....	79 56	186 98	7,006 24	
Mexico (including Mexico village)..	114 00	267 97	9,924 50	
Minetto.....	66 32	155 91	6,061 88	
New Haven.....	56 38	132 53	5,164 29	
Orwell.....	97 87	230 07	8,998 28	
Oswego, city.....	1,229 78	2,890 62	108,889 25	260,247 07
Oswego.....	72 06	169 39	6,623 56	
Palermo.....	38 27	89 97	3,534 31	
Parish (including Parish village)...	40 28	94 68	3,721 28	
Redfield.....	21 83	51 31	2,003 93	
Richland (including Pulaski village)	133 99	314 95	11,534 90	
Sandy Creek (including Lacona and Sandy Creek villages).....	71 81	168 79	6,316 31	
Schroeppel (including Phoenix vil- lage).....	125 95	296 06	11,166 26	
Scriba.....	67 17	157 88	6,168 15	
Volney.....	71 27	167 53	6,550 01	
West Monroe.....	19 28	45 31	1,766 37	
Williamstown.....	30 01	70 56	2,765 83	
Total.....	\$3,154 98	\$7,415 82	\$280,873 75	\$358,964 49

NOTE.— For continuation of this table, see page 375.

— Continued

and personal estate in Oswego county, etc.

CITIES AND TOWNS	TAXES — (Concluded)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Albion (including Altmar village)...	\$5,437 18	\$1,676 96	\$4,951 94	\$16,225 13
Amboy.....	3,255 94		1,709 14	6,304 02
Boylston.....	3,139 87		1,786 44	6,126 31
Constantia (including Cleveland vil- lage).....	7,096 89	1,331 14	6,715 99	19,674 35
Fulton, city.....			53,000 00	201,024 83
Granby.....	11,060 41		6,307 89	25,497 91
Hannibal (including Hannibal vil- lage).....	8,017 48	1,114 64	7,700 30	23,589 94
Hastings (including Central Square village).....	9,250 87	1,661 46	8,011 36	26,196 47
Mexico (including Mexico village)...	11,304 83	10,700 00	12,511 83	44,823 13
Minetto.....	7,179 80		3,647 89	17,111 80
New Haven.....	6,831 39		4,681 94	16,866 53
Orwell.....	9,823 99		3,115 09	22,265 30
Oswego, city.....			92,644 75	465,901 47
Oswego.....	10,855 12		5,285 67	23,005 80
Palermo.....	5,071 41		4,000 00	12,733 96
Parish (including Parish village)....	7,679 34	1,101 20	5,107 53	17,744 31
Redfield.....	5,433 20		2,250 31	9,760 58
Richland (including Pulaski village)	14,146 52	8,676 19	17,133 83	51,940 38
Sandy Creek (including Lacona and Sandy Creek villages).....	9,454 53	3,615 71	11,713 42	31,340 57
Schroeppel (including Phoenix vil- lage).....	14,771 49		13,141 43	39,501 19
Scriba.....	7,552 69		5,817 00	19,762 89
Volney.....	15,363 92		5,135 17	27,287 90
West Monroe.....	4,007 21		2,111 90	7,950 07
Williamstown.....	4,952 05		3,529 42	11,347 87
Total.....	\$181,686 13	\$29,877 30	\$282,010 24	\$1,143,982 71

NOTE.— For continuation of this table, see page 376.

OSWEGO

Statement of the aggregate valuation of real

CITIES AND TOWNS	Rate of tax per \$1 of assess- ment actual rate for cities and aver- age rate for towns	RECEIPTS			
		Liquor licenses	Record- ing mort- gages	Taxes on bank stock	From State for public schools
Albion (including Altmar village) .	.0301	\$220 50	\$105 55	.....	\$3,068 84
Amboy.....	.0362	116 13	24 36	.....	1,275 52
Boylston.....	.0392	.....	25 70	.....	1,735 59
Constantia (including Cleveland village).....	.0335	771 75	60 49	.....	3,277 81
Fulton, city.....	.034	13,275 76	494 20	\$3,297 83	10,439 00
Granby.....	.0242	.....	125 54	.....	2,442 84
Hannibal (including Hannibal vil- lage).....	.0268	.....	62 71	.....	5,795 43
Hastings including Central Square village).....	.0279	1,235 90	109 79	381 95	4,261 15
Mexico (including Mexico village)	.0336	1,172 34	66 20	729 29	5,262 63
Minetto.....	.0210	.....	18 64	.....	565 76
New Haven.....	.0243	.....	57 05	.....	1,848 81
Orwell.....	.0184	.....	1,437 90	.....	1,637 42
Oswego, city.....	.0361	40,286 83	1,279 62	5,163 13	10,939 43
Oswego.....	.0258	296 62	180 10	.....	1,946 77
Palermo.....	.0268	110 25	31 00	.....	2,292 64
Parish (including Parish village) ..	.0354	.....	89 42	.....	3,393 78
Redfield.....	.0362	110 25	14 40	.....	1,677 92
Richland (including Pulaski vil- lage).....	.0335	1,264 94	188 76	1,025 45	7,350 17
Sandy Creek (including Lacona and Sandy Creek villages).....	.0369	.....	68 61	378 37	4,591 04
Schroeppel (including Phoenix vil- lage).....	.0263	992 25	188 78	519 44	4,044 61
Scriba.....	.0238	.....	107 44	.....	2,759 12
Volney.....	.0309	368 97	90 69	.....	2,023 99
West Monroe.....	.0334	110 25	39 27	.....	1,453 53
Williamstown.....	.0306	220 50	33 12	.....	1,605 46
Total.....	.....	\$60,553 24	\$4,899 34	\$11,495 46	\$85,689 26

NOTE.— For conclusion of this table, see page 377.

— Concluded

and personal estate in Oswego county, etc.

CITIES AND TOWNS	RECEIPTS — (Concluded)		Bonded indebtedness	Temporary indebtedness	Sinking funds
	Other sources, including licenses, fees and water rents	Aggregate			
Albion (including Altmar village) .	\$124 03	\$3,518 92	.....	.....	.....
Amboy.....	.....	1,416 01	.....	.....	.....
Boylston.....	.....	1,761 29	.....	.....	.....
Constantia (including Cleveland village).....	56 00	4,166 05	.....	.....	.....
Fulton, city.....	22,196 54	49,703 33	\$570,780	.....	.....
Granby.....	.....	2,568 38	.....	.....	.....
Hannibal (including Hannibal village).....	62 00	5,920 14	.....	.....	.....
Hastings (including Central Square village).....	.....	5,988 79	.....	.....	.....
Mexico (including Mexico village).....	368 82	7,599 28	50,000	.....	.....
Minetto.....	.....	584 40	.....	.....	.....
New Haven.....	.....	1,905 86	.....	.....	.....
Orwell.....	.....	3,075 32	.....	.....	.....
Oswego, city.....	108,465 25	166,134 26	889,455	.....	\$53,973
Oswego.....	.....	2,423 49	.....	.....	.....
Palermo.....	.....	2,433 89	.....	.....	.....
Parish (including Parish village) ..	15 00	3,498 20	.....	.....	.....
Redfield.....	.....	1,802 57	.....	.....	.....
Richland (including Pulaski village).....	100 00	9,929 32	27,000	.....	3,000
Sandy Creek (including Lacona and Sandy Creek villages).....	1,470 62	6,508 64	.....	.....	.....
Schroeppel (including Phoenix village).....	.....	5,745 08	3,900	.....	.....
Scriba.....	.....	2,866 56	.....	.....	.....
Volney.....	.....	2,483 65	100,000	.....	654
West Monroe.....	.....	1,603 05	.....	.....	.....
Williamstown.....	.....	1,859 08	.....	.....	.....
Total.....	\$132,858 26	\$295,495 56	\$1,641,135	.....	\$57,627

OTSEGO

*Statement of the aggregate valuations, real and personal, amount
funds, and tax rates in the several towns*

CITY AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of cor- porations and special fran- chises	Equalized value of real estate, including village property, real estate of cor- porations and special fran- chises
Burlington.....	26,822	1,145	\$505,365	\$484,994
Butternuts (including Gilbertsville village).....	32,807	1,539	863,385	838,939
Cherry Valley (including Cherry Valley village).....	23,965	1,544	735,070	793,620
Decatur.....	12,903	437	171,317	153,072
Edmeston.....	27,726	1,682	964,266	892,347
Exeter.....	18,945	967	499,254	510,650
Hartwick.....	25,389	1,943	873,114	817,728
Laurens (including Laurens village)	26,107	1,410	579,754	585,287
Maryland (including Schenectady vil- lage).....	30,175	1,731	851,849	807,542
Middlefield.....	38,819	1,671	840,834	787,496
Milford (including Milford village)	27,762	1,843	1,079,872	1,090,179
Morris (including Morris village)...	22,767	1,367	512,933	474,677
New Lisbon.....	26,497	976	460,263	436,323
Oneonta, city.....	2,589	10,474	5,477,030	5,832,280
Oneonta.....	20,264	1,527	796,295	836,485
Otego (including Otego village)....	27,411	1,521	820,664	817,895
Otsego (including Cooperstown vil- lage).....	36,393	4,481	2,853,230	2,880,462
Pittsfield.....	22,391	965	424,533	440,014
Plainfield.....	17,361	873	514,150	470,205
Richfield (including Richfield Springs village).....	19,763	2,419	1,275,857	1,304,982
Roseboom.....	20,054	867	308,464	285,457
Springfield.....	26,843	1,506	861,185	796,954
Unadilla (including Unadilla village)	28,447	2,457	1,301,667	1,204,584
Westford.....	20,195	773	299,855	281,259
Worcester.....	28,785	2,416	867,711	911,506
Total.....	611,180	48,534	\$24,737,937	\$24,737,937

PUTNAM

*Statement of the aggregate valuations, real and personal, amount
funds, and tax rates in the several towns of*

Carmel.....	22,408	2,737	\$3,726,117	\$3,583,462
Kent.....	23,758	854	737,066	949,675
Patterson.....	19,431	1,451	1,371,453	1,319,205
Philipstown (including Cold Spring and Nelsonville villages.).....	25,110	3,571	2,616,447	3,434,750
Putnam Valley.....	26,633	992	653,341	567,660
Southeast (including Brewster vil- lage).....	20,599	3,162	4,970,792	4,220,464
Total.....	137,939	12,767	\$14,075,216	\$14,075,216

NOTE.— For continuation of this table, see page 379.

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking and city of Otsego county for the year 1916.

CITY AND TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessments under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	TAXES
				Amount for State purposes
Burlington.....	81	\$17,475		
Butternuts (including Gilbertsville village).....	80	62,100		
Cherry Valley (including Cherry Valley village).....	72	43,150	\$106,456	
Decatur.....	87	200		
Edmeston.....	84	51,680	128,550	
Exeter.....	76	10,600		
Hartwick.....	83	33,300		
Laurens (including Laurens village).....	77	6,500		
Maryland (including Schenecvus village).....	82	28,100	75,081	
Middlefield.....	83	74,200		
Milford (including Milford village).....	77	18,000	43,755	
Morris (including Morris village).....	84	24,450	74,028	
New Lisbon.....	82	18,200		
Oneonta, city.....	73	161,000	696,000	
Oneonta.....	74	7,050		
Otego (including Otego village).....	78	5,550		
Otsego (including Cooperstown village).....	77	277,200	733,115	
Pittsfield.....	75			
Plainfield.....	85	17,050		
Richfield (including Richfield Springs village).....	76	33,850	111,101	
Roseboom.....	84	6,050		
Springfield.....	84	63,550		
Unadilla (including Unadilla village).....	84	43,550	44,600	
Westford.....	82	4,150		
Worcester.....	74	36,300	147,696	
Total.....		\$1,043,255	\$2,160,382	

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking Putnam county for the year 1916.

Carmel.....	74	\$98,000	\$78,441	
Kent.....	55	3,150		
Patterson.....	74	49,100		
Philipstown (including Cold Spring and Nelsonville villages).....	54	642,500	79,003	
Putnam Valley.....	82	1,000		
Southeast (including Brewster village).....	84	35,600	158,671	
Total.....		\$829,350	\$316,115	

NOTE.—For continuation of this table, see page 380.

OTSEGO

Statement of the aggregate valuation of real

CITY AND TOWNS	TAXES — (Continued)			
	Amount for court and stenog- rapher's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Burlington.....	\$43 53	\$85 54	\$1,084 44	.....
Butternuts (including Gilbertsville village).....	78 53	154 31	3,577 84	.....
Cherry Valley (including Cherry Valley village).....	72 92	143 29	3,322 55	.....
Decatur.....	13 37	26 27	609 21	.....
Edmeston.....	82 23	161 57	3,746 55	.....
Exeter.....	45 31	89 04	2,065 07	.....
Hartwick.....	74 21	145 82	3,380 97	.....
Laurens (including Laurens village).....	50 70	99 62	2,313 47	.....
Maryland (including Schenevus vil- lage).....	72 99	143 42	3,324 80	.....
Middlefield.....	74 85	147 10	3,411 49	.....
Milford (including Milford village).....	96 24	189 12	4,386 11	.....
Morris (including Morris village).....	43 02	84 53	1,962 01	.....
New Lisbon.....	39 67	77 94	1,807 14	.....
Oneonta, city.....	520 29	1,022 43	23,713 38	\$122,449 09
Oneonta.....	73 40	144 22	3,344 57	.....
Otego (including Otego village).....	71 86	141 20	3,273 70	.....
Otsego (including Cooperstown vil- lage).....	274 66	539 73	12,516 14	.....
Pittsfield.....	38 30	75 44	1,748 97	.....
Plainfield.....	42 54	83 60	1,938 11	.....
Richfield (including Richfield Springs village).....	116 56	229 05	5,311 18	.....
Roseboom.....	25 44	50 00	1,159 15	.....
Springfield.....	75 05	147 48	3,419 27	.....
Unadilla (including Unadilla village).....	108 23	212 68	4,933 46	.....
Westford.....	25 02	49 15	1,140 29	.....
Worcester.....	82 12	161 38	3,743 68	.....
Total.....	\$2,241 13	\$4,403 93	\$102,133 55	\$122,449 09

PUTNAM

Statement of the aggregate valuation of real

Carmel.....	\$668 76	\$695 85	\$23,644 15	.....
Kent.....	173 21	180 23	6,121 89	.....
Patterson.....	248 45	258 51	8,785 04	.....
Philipstown (including Cold Spring and Nelsonville villages).....	740 76	770 76	26,186 94	.....
Putnam Valley.....	103 12	107 29	3,648 83	.....
Southeast (including Brewster vil- lage).....	772 15	803 42	27,310 80	.....
Total.....	\$2,706 45	\$2,816 06	\$95,697 65	.....

NOTE.— For continuation of this table, see page 381.

— Continued

and personal estate in Otsego county, etc.

CITY AND TOWNS	TAXES — (Concluded)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Burlington.....	\$6,255 38	.....	\$4,417 22	\$12,786 11
Butternuts (including Gilbertsville village).....	8,238 61	\$1,954 31	8,051 65	22,055 25
Cherry Valley (including Cherry Valley village).....	5,737 43	2,990 84	9,139 04	21,406 07
Decatur.....	2,907 21	.....	1,396 46	4,952 52
Edmeston.....	7,177 50	.....	9,859 42	21,027 27
Exeter.....	4,931 69	.....	3,715 88	10,846 99
Hartwick.....	6,765 86	.....	5,886 67	16,253 53
Laurens (including Laurens village).....	5,927 79	505 21	4,884 21	13,781 00
Maryland (including Schenevus vil- lage).....	8,052 33	2,868 11	11,699 66	26,161 31
Middlefield.....	11,867 20	.....	6,191 86	21,692 50
Milford (including Milford village).....	8,769 95	2,476 00	5,554 14	21,471 56
Morris (including Morris village).....	7,659 95	1,550 00	4,804 13	16,103 64
New Lisbon.....	5,652 20	.....	3,349 77	10,926 72
Oneonta, city.....	.....	.....	68,872 03	216,577 22
Oneonta.....	6,597 09	.....	4,354 24	14,513 52
Otego (including Otego village).....	8,479 60	4,315 28	7,162 45	23,444 09
Otego (including Cooperstown vil- lage).....	17,416 80	17,369 46	25,016 54	73,133 33
Pittsfield.....	4,782 24	.....	1,829 99	8,475 03
Plainfield.....	4,842 29	.....	2,795 68	9,702 22
Richfield (including Richfield Springs village).....	5,613 80	12,454 97	10,386 31	34,111 87
Roseboom.....	4,666 25	.....	2,749 59	8,650 43
Springfield.....	7,560 43	.....	8,175 09	19,377 32
Unadilla (including Unadilla village).....	10,135 30	8,163 43	10,967 94	34,521 04
Westford.....	4,475 04	.....	6,569 75	12,259 25
Worcester.....	11,961 75	.....	13,285 86	29,234 79
Total.....	\$176,473 69	\$54,647 61	\$241,115 58	\$703,464 58

— Continued

and personal estate in Putnam county, etc.

Carmel.....	\$17,510 83	.....	\$15,525 08	\$58,044 67
Kent.....	7,535 59	.....	2,811 97	16,822 89
Patterson.....	9,498 55	.....	9,205 95	27,996 50
Philipstown (including Cold Spring and Nelsonville villages).....	17,269 74	\$10,334 13	15,269 16	70,571 49
Putnam Valley.....	6,787 89	.....	2,492 37	13,139 50
Southeast (including Brewster vil- lage).....	19,249 50	8,489 98	15,168 29	71,794 14
Total.....	\$77,852 10	\$18,824 11	\$60,472 82	\$258,369 19

NOTE.— For continuation of this table, see page 382.

OTSEGO

Statement of the aggregate valuation of real

CITY AND TOWNS	Rate of tax per \$1 of assess- ment actual rate for cities and aver- age rate for towns	RECEIPTS			
		Liquor licenses	Record- ing mort- gages	Taxes on bank stock	From State for public schools
Burlington.....	.0244		\$41 78		\$2,114 40
Butternuts (including Gilbertsville village).....	.0238	\$110 25	40 12		2,475 27
Cherry Valley (including Cherry Valley village).....	.0275	477 75	61 08	\$1,064 56	4,340 06
Decatur.....	.0288		15 11		831 64
Edmeston.....	.0206	110 25	82 72	1,285 50	2,922 12
Exeter.....	.0212	330 75	21 95		1,790 17
Hartwick.....	.0179	562 64	38 94		3,360 60
Laurens (including Laurens vil- lage).....	.0235		66 32		1,982 26
Maryland (including Schenevus village).....	.0297		123 20	750 81	3,931 04
Middlefield.....	.0237	330 75	67 91		3,245 57
Milford (including Milford village).....	.0195		75 27	437 55	3,149 87
Morris (including Morris village).....	.0299	226 38	8 03	740 28	4,081 82
New Lisbon.....	.0228		18 65		2,750 07
Oneonta, city.....	.0316	7,867 82	949 93	6,960 00	6,446 15
Oneonta.....	.0180		138 99		2,149 22
Otego (including Otego village).....	.0283		105 42		3,824 16
Otego (including Cooperstown lage).....	.0233	3,306 78	183 38	7,331 15	5,539 81
Pittsfield.....	.0199		15 24		1,722 29
Plainfield.....	.0182		39 22		1,890 03
Richfield (including Richfield Springs village).....	.0260	2,382 14	120 70	1,111 01	3,442 67
Roseboom.....	.0275	220 50	21 48		2,130 43
Springfield.....	.0209	441 00	40 36		2,264 09
Unadilla (including Unadilla vil- lage).....	.0256		145 45	446 00	4,881 29
Westford.....	.0403		31 16		2,102 39
Worcester.....	.0323		107 71	1,476 96	4,882 75
Total.....		\$16,367 01	\$2,560 12	\$21,603 82	\$78,250 14

PUTNAM

Statement of the aggregate valuation of real

Carmel.....	.0151	\$1,096 71	\$2,775 68	\$784 41	\$3,587 74
Kent.....	.0227		338 44		1,061 46
Patterson.....	.0197		1,168 57		1,890 15
Philipstown (including Cold Spring and Nelsonville villages).....	.0216	2,402 23	2,602 72	790 03	3,555 59
Putnam Valley.....	.0200	109 12	481 16		666 80
Southeast (including Brewster vil- lage).....	.0143	1,517 57	3,168 53	1,586 71	2,961 48
Total.....		\$5,125 63	\$10,535 10	\$3,161 15	\$13,723 22

NOTE.— For conclusion of this table, see page 383.

— Concluded
and personal estate in Otsego county, etc.

CITIES AND TOWNS	RECEIPTS — (Concluded)		Bonded indebtedness	Temporary indebtedness	Sinking funds
	Other sources, including licenses, fees and water rents	Aggregate			
Burlington.....		\$2,156 18	\$1,767		
Butternuts (including Gilbertsville village).....	\$96 00	2,721 64	18,350		
Cherry Valley (including Cherry Valley village).....	108 00	6,051 45	38,000	\$2,255	
Decatur.....		846 75	2,400		
Edmeston.....		4,400 59	6,000		\$1,000
Exeter.....		2,142 87		291	
Hartwick.....		3,962 18			
Laurens (including Laurens village).....	586 54	2,635 12			
Maryland (including Schenevus village).....	156 63	4,961 68	38,300		5,700
Middlefield.....		3,644 23	3,000		1,500
Milford (including Milford village).....	294 10	3,956 79	21,600		10,100
Morris (including Morris village).....	1,048 56	6,105 07	13,500		
New Lisbon.....		2,768 72			
Oneonta, city.....	6,536 42	28,760 32	460,031		183,571
Oneonta.....		2,288 21			
Otego (including Otego village)....	46 00	3,975 58	19,400	600	
Otego (including Cooperstown village).....	4 00	16,365 12	110,400		
Pittsfield.....		1,737 53			
Plainfield.....		1,929 22		4,012	
Richfield (including Richfield Springs village).....	27 40	7,083 92	63,000		
Roseboom.....		2,372 41	400	822	
Springfield.....		2,745 45	1,000		
Unadilla (including Unadilla village).....		5,472 74	59,000		
Westford.....		2,133 55	8,500		850
Worcester.....		6,467 42	7,500		
Total.....	\$8,903 65	\$127,684 74	\$872,148	\$7,980	\$202,721
		County.....	95,000		
			\$967,148		

— Concluded
and personal estate in Putnam county, etc.

Carmel.....		\$8,244 54	\$9,000		
Kent.....		1,399 90			
Patterson.....		3,058 72	12,500		
Philipstown (including Cold Spring and Nelsonville villages).....	\$5 00	9,355 57	27,000		
Putnam Valley.....		1,257 08	7,594		
Southeast (including Brewster village).....	3,913 06	13,147 35	53,000		
Total.....	\$3,918 06	\$36,463 16	\$109,094		
		County.....	123,000		
			\$232,094		

RENSSELAER

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several cities and

CITIES AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of cor- porations and special fran- chises	Equalized value of real estate, including village property, real estate of cor- porations and special fran- chises
Berlin.....	35,921	1,480	\$419,162	\$419,505
Brunswick.....	27,773	3,010	1,747,969	1,749,403
East Greenbush.....	14,194	1,559	1,484,620	1,470,032
Grafton.....	27,680	984	343,746	333,378
Hoosick (including Hoosick Falls village).....	38,650	8,003	3,843,476	3,846,630
Nassau (including Nassau village)..	26,089	2,205	714,648	723,009
North Greenbush.....	12,274	1,383	883,223	874,543
Petersburg.....	25,516	1,238	436,112	422,830
Pittstown (including Valley Falls village).....	40,297	2,887	2,176,330	2,178,116
Poestenkill.....	19,114	1,134	342,106	335,178
Rensselaer, city.....	1,303	11,210	5,894,115	5,898,953
Sandlake.....	23,522	2,140	727,452	720,304
Schaghticoke (including Schaghti- coke village).....	30,542	2,711	3,170,057	3,172,659
Schodack (including Castleton vil- lage).....	37,038	4,647	3,275,463	3,278,151
Stephentown.....	34,109	1,287	412,594	400,028
Troy, city.....	5,964	75,488	58,907,689	58,956,043
Total.....	389,986	121,330	\$84,778,762	\$84,778,762

ROCKLAND

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns of

Clarkstown (including Upper Nyack village).....	23,540	7,931	\$6,967,772	\$6,614,229
Haverstraw (including Haverstraw and West Haverstraw villages)...	10,781	9,266	3,877,395	6,224,708
Orangetown (including Grand View, Nyack, Piermont and South Nyack villages).....	12,768	13,601	10,982,233	10,983,517
Ramapo (including Hilburn, Spring Valley and Suffern villages).....	10,540	12,384	11,056,288	8,629,850
Stony Point.....	15,401	3,721	1,341,675	1,773,059
Total.....	73,030	46,901	\$34,225,363	\$34,225,363

NOTE.— For continuation of this table, see page 385.

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking towns of Rensselaer county for the year 1916.

CITIES AND TOWNS	Rate of equalisation used by board of supervisors in equalizing real estate assessments under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	TAXES
				Amount for State purposes
Berlin.....	93	\$10,670	\$49,050	.....
Brunswick.....	93	49,650	.....	.....
East Greenbush.....	94	17,600	.....	.....
Grafton.....	96	.....	.....	.....
Hoosick (including Hoosick Falls village).....	93	622,945	348,825	.....
Nassau (including Nassau village)...	92	7,600	.....	.....
North Greenbush.....	94	23,750	.....	.....
Petersburg.....	96	11,500	.....	.....
Pittstown (including Valley Falls village).....	93	47,550	.....	.....
Poestenkill.....	95	.....	.....	.....
Rensselaer, city.....	93	135,000	71,543	.....
Sandlake.....	94	.....	.....	.....
Schaghticoke (including Schaghticoke village).....	93	34,895	.....	.....
Schodack (including Castleton village).....	93	31,900	40,442	.....
Stephentown.....	96	6,590	.....	.....
Troy, city.....	93	2,178,217	3,338,965	.....
Total.....	.....	\$3,177,867	\$3,848,825	.....

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking Rockland county for the year 1916.

Clarkstown (including Upper Nyack village).....	77	\$212,900	.....	.....
Haverstraw (including Haverstraw and West Haverstraw villages)...	45	40,850	\$381,079	.....
Orangetown (including Grand View, Nyack, Piermont and South Nyack villages).....	73	67,600	258,040	.....
Ramapo (including Hilburn, Spring Valley and Suffern villages).....	94	308,072	233,474	.....
Stony Point.....	55	30,000	.....	.....
Total.....	.....	\$659,422	\$872,593	.....

NOTE.— For continuation of this table, see page 386.

RENSSELAER

Statement of the aggregate valuation of real

TOWNS	TAXES — (Continued)			
	Amount for court and stenog- rapher's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Berlin.....	\$21 75	\$54 15	\$2,216 11	
Brunswick.....	122 23	304 33	12,458 88	
East Greenbush.....	99 66	248 07	10,155 39	
Grafton.....	20 70	51 53	2,108 87	
Hoosick (including Hoosick Falls village).....	287 77	716 45	29,831 45	
Nassau (including Nassau village)...	55 50	138 12	5,654 30	
North Greenbush.....	62 19	155 27	6,356 94	
Petersburg.....	24 14	59 92	2,452 97	
Pittstown (including Valley Falls village).....	135 12	336 40	13,772 44	
Poestenkill.....	33 48	83 19	3,405 44	
Rensselaer, city.....	359 16	894 16	36,607 67	\$110,154 90
Sandlake.....	47 31	117 79	4,822 21	
Schaghticoke (including Schaghti- coke village).....	178 80	444 97	18,224 61	
Schodack (including Castleton vil- lage).....	193 62	482 06	19,735 63	
Stephentown.....	27 46	68 37	2,798 99	
Troy, city.....	3,418 21	8,509 74	348,398 69	940,178 13
Total.....	\$5,087 10	\$12,664 52	\$518,500 59	\$1,050,333 03

ROCKLAND

Statement of the aggregate valuation of real

Clarkstown (including Upper Nyack village).....	\$1,227 96	\$1,277 08	\$45,210 00	
Haverstraw (including Haverstraw and West Haverstraw villages)...	1,126 96	1,172 03	40,439 82	
Orangetown (including Grand View, Nyack, Piermont and South Nyack villages).....	1,987 72	2,067 21	71,910 75	
Ramapo (including Hilburn, Spring Valley and Suffern villages).....	1,607 63	1,671 92	58,955 91	
Stony Point.....	324 31	337 28	12,087 50	
Total.....	\$6,274 58	\$6,525 52	\$228,603 98	

NOTE.— For continuation of this table, see page 387.

— Continued

and personal estate in Rensselaer county, etc.

CITIES AND TOWNS	TAXES — (Concluded)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Berlin.....	\$8,899 90		\$6,580 25	\$17,772 16
Brunswick.....	7,750 39		6,301 51	26,937 34
East Greenbush.....	5,527 82		6,694 89	22,725 83
Grafton.....	3,469 59		2,156 78	7,807 47
Hoosick (including Hoosick Falls village).....	22,652 60	\$29,143 75	28,286 36	110,418 38
Nassau (including Nassau village)...	7,232 01	1,913 86	6,744 57	21,738 36
North Greenbush.....	3,763 03		3,642 13	13,979 56
Petersburg.....	5,929 27		3,038 46	11,504 76
Pittstown (including Valley Falls village).....	11,016 41	1,350 00	10,423 45	37,033 82
Poestenkill.....	4,421 04		2,379 95	10,323 10
Rensselaer, city.....			45,148 60	193,164 49
Sandlake.....	6,487 02		4,789 15	16,263 48
Schaghticoke (including Schaghti- coke village).....	11,127 31	3,000 12	10,747 16	43,722 97
Schodack (including Castleton vil- lage).....	14,829 08	5,500 42	14,110 61	54,851 42
Stephentown.....	6,231 05		2,888 83	12,014 70
Troy, city.....			488,332 97	1,788,837 74
Total.....	\$119,336 52	\$40,908 15	\$642,265 67	\$2,389,095 58

— Continued

and personal estate in Rockland county, etc.

Carkstown (including Upper Nyack village).....	\$29,260 52	\$10,859 26	\$32,512 79	\$120,347 61
Haverstraw (including Haverstraw and West Haverstraw villages)...	28,579 13	41,492 49	37,811 25	150,621 68
Orangetown including Grand View, Nyack, Piermont and South Nyack villages).....	51,595 43	89,847 71	97,772 27	315,181 09
Ramapo (including Hilburn, Spring Valley and Suffern villages).....	47,054 33	38,271 56	92,176 78	239,738 13
Stony Point.....	19,167 36		17,491 86	49,408 31
Total.....	\$175,656 77	\$180,471 02	\$277,764 95	\$875,296 82

NOTE.— For continuation of this table, see page 388.

RENSSELAER

Statement of the aggregate valuation of real

CITIES AND TOWNS	Rate of tax per \$1 of assess- ment actual rate for cities and aver- age rate for towns	RECEIPTS			
		Liquor licenses	Record- ing mort- gages	Taxes on bank stock	From State for public schools
Berlin.....	.0414		\$19 26	\$490 50	2,460 33
Brunswick.....	.0149	\$787 50	156 86		1,775 45
East Greenbush.....	.0151	296 25	173 32		940 44
Grafton.....	.0227		14 68		1,402 58
Hoosick (including Hoosick Falls, village).....	.0247	9,946 88	385 42	3,488 25	8,106 48
Nassau (including Nassau village)	.0300	1,015 13	183 60		2,642 47
North Greenbush.....	.0154	450 00	42 70		1,030 28
Petersburg.....	.0257		17 00		1,762 12
Pittstown (including Valley Falls village).....	.0166	777 00	51 31		2,787 08
Poestenkill.....	.0301	225 00	22 20		1,166 61
Rensselaer, city.....	.0326	11,841 38	544 29	715 43	7,093 58
Sandlake.....	.0188	1,396 88	67 84		1,971 06
Schaghticoke (including Schaghti- coke village).....	.0136	1,218 75	129 14		2,437 87
Schodack (including Castleton vil- lage).....	.0165	1,554 76	494 96	404 42	2,840 36
Stephentown.....	.0286	375 00	16 52		2,511 99
Troy, city.....	.0275	122,421 89	4,057 41	33,389 65	42,223 29
Total.....		\$152,306 42	\$6,376 51	\$38,488 25	\$83,151 99

ROCKLAND

Statement of the aggregate valuation of real

Clarkstown (including Upper Nyack village).....	.0167	\$5,687 24	\$1,382 25		\$3,525 24
Haverstraw (including Haverstraw and West Haverstraw villages).	.0384	10,715 74	740 33	\$3,810 79	7,146 89
Orangetown (including Grand View, Nyack, Piermont and South Nyack villages).....	.0285	9,766 44	1,771 79	2,580 40	8,991 62
Ramapo (including Hilburn, Spring Valley and Suffern vil- lages).....	.0210	4,489 05	1,546 68	2,334 74	13,054 63
Stony Point.....	.0360	1,784 21	475 48		2,652 65
Total.....		\$32,442 68	\$5,916 53	\$8,725 93	\$35,371 03

NOTE.— For conclusion of this table, see page 389.

— Concluded

and personal estate in Rensselaer county, etc.

CITIES AND TOWNS	RECEIPTS — (Concluded)		Bonded indebtedness	Temporary indebtedness	Sinking funds
	Other sources, including licenses, fees and water rents	Aggregate			
Berlin.....		\$2,970 09			
Brunswick.....		2,719 81			
East Greenbush.....		1,410 01			
Grafton.....		1,417 26			
Hoosick (including Hoosick Falls village).....		21,927 03	\$122,000		
Nassau (including Nassau village)	\$1,353 53	5,194 73			
North Greenbush.....		1,522 98			
Petersburg.....		1,779 12	4,200		
Pittstown (including Valley Falls village).....	165 00	3,780 39			
Poesten Kill.....		1,413 81			
Rensselaer, city.....	3,599 85	23,794 53	363,200		
Sandlake.....		3,435 78			
Schaghticoke (including Schaghticoke village).....	345 94	4,131 70			
Schodack (including Castleton village).....	179 50	5,474 00	60,500		
Stephentown.....		2,903 51			
Troy, city.....	93,475 62	295,567 86	4,784,413		\$72,048
Total.....	\$99,119 44	\$379,442 61	\$5,334,313		\$72,048
		County.....	929,500		
			\$6,263,813		

— Concluded

and personal estate in Rockland county, etc.

Clarkstown (including Upper Nyack village).....	\$220 99	\$10,815 72	\$5,300		
Haverstraw (including Haverstraw and West Haverstraw villages).....	28 50	22,442 25	96,750	\$15,000	
Orangetown (including Grand View, Nyack, Piermont and South Nyack villages).....	139 00	23,249 25	369,000	16,055	\$2,500
Ramapo (including Hilburn, Spring Valley and Suffern villages).....	954 91	22,380 01	160,300	1,000	
Stony Point.....		4,912 34	18,000		
Total.....	\$1,343 40	\$83,799 57	\$649,350	\$32,055	\$2,500
		County.....	317,000	6,500	
			\$966,350	\$38,555	

SAINT LAWRENCE

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns

CITY AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of cor- porations and special fran- chises	Equalised value of real estate including village property, real estate of cor- porations and special fran- chises
Brasher.....	55,347	2,270	\$1,089,646	\$1,061,077
Canton (including Canton and Rensselaer Falls villages).....	63,300	6,777	4,264,577	4,246,717
Clare.....	61,288	358	280,560	285,869
Clifton.....	94,112	1,423	653,394	643,352
Colton.....	156,977	1,362	1,139,010	1,073,444
De Kalb (including Richville village).....	50,113	2,795	1,567,940	1,561,384
De Peyster.....	27,709	911	641,050	638,342
Edwards (including Edwards village).....	33,313	1,307	880,904	897,462
Fine.....	105,700	1,579	726,862	732,090
Fowler.....	35,537	1,493	1,050,006	1,022,426
Gouverneur (including Gouverneur village).....	41,751	6,016	3,135,470	3,231,025
Hammond (including Hammond village).....	36,066	1,685	1,023,052	1,030,343
Hermon (including Hermon village).....	31,785	1,595	712,245	709,260
Hopkinton.....	114,652	1,511	855,410	832,985
Lawrence.....	28,361	1,782	762,745	759,560
Lisbon.....	64,487	3,120	2,034,250	2,025,709
Louisville.....	33,441	1,476	715,994	705,010
Macomb.....	37,475	1,204	608,265	605,708
Madrid.....	31,286	1,471	910,007	906,196
Massena (including Massena village).....	30,354	7,090	4,366,442	4,348,260
Morristown (including Morristown village).....	27,349	1,785	1,092,010	1,087,457
Norfolk.....	34,687	2,840	1,570,485	1,581,732
Ogdensburg, city.....	2,143	14,338	5,619,410	5,738,138
Oswegatchie (including Heuvelton village).....	39,625	2,393	1,700,166	1,674,445
Parishville.....	61,889	1,678	551,354	536,921
Piercefield.....	67,917	1,303	659,201	713,075
Pierrepoint.....	37,317	1,579	690,530	703,524
Pitcairn.....	36,455	755	221,510	200,164
Potsdam (including Norwood and Potsdam villages).....	59,972	9,098	4,761,805	4,742,050
Rossie.....	24,215	932	377,875	380,566
Russell.....	58,794	1,806	763,356	760,134
Stockholm.....	55,084	2,655	1,140,172	1,135,404
Waddington (including Waddington village).....	32,975	1,904	979,921	975,795
Total.....	1,671,476	90,291	\$47,545,624	\$47,545,624

NOTE.— For continuation of this table, see page 391.

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking and city of Saint Lawrence county for the year 1916.

CITY AND TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessment under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	TAXES
				Amount for State purposes
Brasher.....	90	\$10,850	.....	.....
Canton (including Canton and Rensselaer Falls villages).....	88	151,315	\$425,558	.....
Clare.....	86	.....	.....	.....
Clifton.....	89	4,400	.....	.....
Colton.....	93	12,100	.....	.....
De Kalb (including Richville village).....	88	29,470	.....	.....
De Peyster.....	88	31,675	.....	.....
Edwards (including Edwards village).....	86	7,350	29,541	.....
Fine.....	87	8,700	.....	.....
Fowler.....	90	8,000	.....	.....
Gouverneur (including Gouverneur village).....	85	200,100	447,756	.....
Hammond (including Hammond village).....	87	18,870	41,485	.....
Hermon (including Hermon village).....	88	15,600	54,792	.....
Hopkinton.....	90	16,700	.....	.....
Lawrence.....	88	36,950	.....	.....
Lisbon.....	88	26,420	.....	.....
Louisville.....	89	17,720	.....	.....
Macomb.....	88	4,100	.....	.....
Madrid.....	88	106,455	58,825	.....
Massena (including Massena village).....	88	117,850	68,271	.....
Morristown (including Morristown village).....	88	34,390	38,933	.....
Norfolk.....	87	2,200	.....	.....
Ogdensburg, city.....	86	728,800	711,281	.....
Oswegatchie (including Heuvelton village).....	89	34,100	39,205	.....
Parishville.....	90	48,900	.....	.....
Piercefield.....	81	13,200	.....	.....
Pierrepont.....	86	2,450	.....	.....
Pitcairn.....	97	3,125	.....	.....
Potadam (including Norwood and Potadam villages).....	88	187,400	509,800	.....
Rossie.....	87	1,500	.....	.....
Russell.....	88	12,050	.....	.....
Stockholm.....	88	20,350	27,947	.....
Waddington (including Waddington village).....	88	10,050	.....	.....
Total.....	.....	\$1,923,140	\$1,453,392	.....

NOTE.— For continuation of this table, see page 392.

SAINT LAWRENCE

Statement of the aggregate valuation of real

CITY AND TOWNS	TAXES — (Continued)			
	Amount for court and stenog- rapher's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Brasher.....	\$59 82	\$169 61	\$3,559 04	.....
Canton (including Canton and Rensselaer Falls villages).....	271 14	768 50	16,417 20	.....
Clare.....	15 95	45 22	1,125 93	.....
Clifton.....	36 09	102 34	3,754 11	.....
Colton.....	60 57	171 76	3,639 48	.....
De Kalb (including Richville village).....	88 77	251 72	5,581 96	.....
De Peyster.....	37 39	106 01	2,225 89	.....
Edwards (including Edwards village).....	52 14	147 84	3,203 57	.....
Fine.....	41 34	117 22	2,328 24	.....
Fowler.....	57 50	163 04	3,786 42	.....
Gouverneur (including Gouverneur village).....	216 45	613 75	13,445 41	.....
Hammond (including Hammond village).....	60 88	172 58	3,796 05	.....
Hermon (including Hermon village).....	43 50	123 36	2,492 47	.....
Hopkinton.....	47 41	134 45	3,128 21	.....
Lawrence.....	44 44	126 03	3,431 36	.....
Lisbon.....	114 51	324 70	7,945 18	.....
Louisville.....	40 33	114 36	3,934 47	.....
Macomb.....	34 03	96 49	2,083 61	.....
Madrid.....	59 79	169 54	3,740 48	.....
Massena (including Massena village).....	253 04	717 47	14,362 65	.....
Morristown (including Morristown village).....	64 78	183 67	4,203 45	.....
Norfolk.....	88 39	250 62	5,143 17	.....
Ogdensburg, city.....	403 15	1,137 46	26,143 90	\$77,818 80
Oswegatchie (including Hevelton village).....	97 53	276 55	5,912 93	.....
Parishville.....	32 69	92 71	2,284 41	.....
Pierrefield.....	40 53	114 92	2,365 21	.....
Pierrepont.....	39 39	111 71	3,005 22	.....
Pitcairn.....	11 34	32 17	667 24	.....
Potsdam (including Norwood and Potsdam villages).....	303 53	860 64	19,201 15	.....
Rossie.....	21 32	60 45	1,292 23	.....
Russell.....	43 09	122 16	2,717 70	.....
Stockholm.....	66 05	187 29	4,517 82	.....
Waddington (including Waddington village).....	55 01	155 99	3,657 00	.....
Total.....	\$2,901 89	\$8,222 33	\$185,093 16	\$77,818 80

NOTE.— For continuation of this table, see page 393.

— Continued

and personal estate in St. Lawrence county, etc.

CITY AND TOWNS	TAXES — (Concluded)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Brasher.....	\$7,511 19	.....	\$8,604 01	\$19,903 67
Canton (including Canton and Rensselaer Falls villages).....	14,089 92	\$13,955 18	34,879 74	80,381 68
Clare.....	2,553 53	.....	1,085 52	4,826 15
Clifton.....	2,693 98	.....	7,917 62	14,504 14
Colton.....	5,400 39	.....	5,433 68	14,705 88
De Kalb (including Richville village).....	7,065 90	1,227 80	9,913 71	24,129 86
De Peyster.....	4,409 38	.....	2,710 87	9,489 54
Edwards (including Edwards village).....	5,068 59	2,075 88	7,415 02	17,963 04
Fine.....	5,447 25	.....	6,946 06	14,880 11
Fowler.....	5,056 25	.....	6,436 21	15,499 42
Gouverneur (including Gouverneur village).....	9,757 23	17,771 75	37,584 12	79,388 71
Hammond (including Hammond village).....	5,604 79	1,011 40	7,789 47	18,435 17
Hermon (including Hermon village).....	3,699 23	2,585 66	5,791 28	14,735 50
Hopkinton.....	3,527 83	.....	4,079 63	10,917 53
Lawrence.....	3,768 50	.....	5,649 56	13,019 89
Lisbon.....	8,773 70	.....	9,020 95	26,179 04
Louisville.....	4,005 80	.....	4,768 67	12,863 63
Macomb.....	3,722 54	.....	4,412 63	10,349 30
Madrid.....	4,811 12	.....	5,348 97	14,129 90
Massena (including Massena village).....	22,983 69	21,628 09	36,437 72	96,382 66
Morristown (including Morristown village).....	7,489 99	3,601 85	9,269 06	24,812 80
Norfolk.....	9,888 61	.....	10,940 22	26,311 01
Ogdensburg, city.....	.....	.....	51,142 72	156,646 03
Orwagatchie (including Heuvelton village).....	7,278 47	1,927 97	8,495 09	23,988 54
Parishville.....	5,430 50	.....	5,807 72	13,648 03
Piercefield.....	7,044 54	.....	14,377 79	23,942 99
Pierrepont.....	3,924 39	.....	4,126 08	11,206 79
Pitcairn.....	1,816 29	.....	2,200 18	4,727 22
Potsdam (including Norwood and Potsdam villages).....	20,490 43	46,588 93	26,960 91	114,405 59
Rossie.....	4,540 30	.....	2,658 03	8,572 33
Russell.....	5,162 17	.....	5,542 69	13,587 81
Stockholm.....	5,451 77	.....	5,657 00	15,879 93
Waddington (including Waddington village).....	4,106 06	2,020 46	6,561 23	16,555 75
Total.....	\$212,574 33	\$114,394 97	\$365,964 16	\$966,969 64

NOTE.— For continuation of this table, see page 394.

SAINT LAWRENCE

Statement of the aggregate valuation of real

CITY AND TOWNS	Rate of tax per \$1 of assess- ment actual rate for cities and aver- age rate for towns	RECEIPTS			
		Liquor licenses	Record- ing mort- gages	Taxes on bank stock	From State for public schools
Brasher.....	.0179	\$667 38	\$129 45	.....	\$5,414 70
Canton (including Canton and Rensselaer Falls villages).....	.0182	999 60	259 92	\$4,255 56	8,058 68
Clare.....	.0172	.....	77	.....	510 24
Clifton.....	.0220	1,696 38	508 71	.....	1,144 73
Colton.....	.0127	376 69	52 74	.....	3,563 88
De Kalb (including Richville vil- lage).....	.0151	.....	146 75	.....	4,222 86
De Peyster.....	.0141	116 13	33 64	.....	1,237 73
Edwards (including Edwards vil- lage).....	.0202	.....	140 89	295 41	2,417 73
Fine.....	.0244	.....	816 34	.....	3,035 26
Fowler.....	.0146	330 75	48 27	.....	2,463 72
Gouverneur (including Gouverneur village).....	.0237	1,571 08	181 47	4,477 56	8,854 12
Hammond (including Hammond village).....	.0176	.....	109 19	414 85	2,604 58
Hermon (including Hermon vil- lage).....	.0202	.....	237 13	547 92	2,729 32
Hopkinton.....	.0125	.....	630 84	.....	2,054 35
Lawrence.....	.0162	.....	126 95	.....	2,564 16
Lisbon.....	.0127	.....	177 48	.....	4,835 02
Louisville.....	.0175	265 70	55 42	.....	2,381 13
Macomb.....	.0169	176 40	96 41	.....	2,482 89
Madrid.....	.0139	294 00	61 20	588 25	3,300 97
Massena (including Massena vil- lage).....	.0214	411 60	274 70	682 71	6,338 22
Morristown (including Morristown village).....	.0220	.....	164 46	389 33	2,718 22
Norfolk.....	.0167	1,471 47	90 21	.....	3,172 01
Ogdensburg, city.....	.0237	14,695 42	179 94	7,112 81	9,390 48
Oswegatchie (including Heuvelton village).....	.0138	441 00	278 86	392 05	3,684 92
Parishville.....	.0227	.....	9 24	.....	3,433 87
Piercefield.....	.0356	116 13	28 24	.....	780 71
Pierrepont.....	.0161	.....	44 04	.....	3,039 25
Pitcairn.....	.0210	110 25	44 54	.....	1,451 53
Potadam (including Norwood and Potadam villages).....	.0231	3,381 76	358 03	5,098 00	7,912 01
Rossie.....	.0306	437 69	55 24	.....	1,781 59
Russell.....	.0175	330 75	60 45	.....	4,996 24
Stockholm.....	.0136	.....	120 59	279 47	3,907 96
Waddington (including Wadding- ton village).....	.0167	5 52	53 28	.....	2,755 72
Total.....	.....	\$27,895 70	\$5,575 39	\$24,533 92	\$119,238 80

NOTE.— For conclusion of this table, see page 395.

— Concluded

and personal estate in St. Lawrence county, etc.

CITIES AND TOWNS	RECEIPTS — (Concluded)		Bonded indebtedness	Temporary indebtedness	Sinking funds
	Other sources, including licenses, fees and water rents	Aggregate			
Brasher.....		\$6,211 58			
Canton (including Canton and Rensselaer Falls villages).....	\$956 67	14,530 43	\$60,000		
Clare.....		511 01			
Clifton.....		3,349 82			
Colton.....		3,993 31			
De Kalb (including Richville village).....		4,369 61		\$699	
De Peyster.....		1,387 50			
Edwards (including Edwards village).....	115 00	2,969 03			
Fine.....		3,851 60			
Fowler.....		2,842 74			
Gouverneur (including Gouverneur village).....	1,839 97	16,924 20	5,000		
Hammond (including Hammond village).....	2 00	3,130 62			
Hermon (including Hermon village).....	118 00	3,632 37			
Hopkinton.....		2,685 19			
Lawrence.....		2,691 11			
Lisbon.....		5,012 50			
Louisville.....		2,702 25			
Macomb.....		2,755 70			
Madrid.....		4,244 42			
Massena (including Massena village).....	8,643 36	16,350 59	71,000		
Morristown (including Morristown village).....	700 96	3,972 97	17,000		
Norfolk.....		4,733 69	20,500		
Ogdensburg, city.....	16,690 72	48,069 37	246,750		
Oswegatchie (including Heuvelton village).....	205 76	5,002 59	136,100		
Parishville.....		3,443 11			
Piercefield.....		925 08	11,000	1,337	
Pierrepont.....		3,083 29			
Pitcairn.....		1,606 32			
Potadam (including Norwood and Potadam villages).....	1,963 22	18,713 02			
Rome.....		2,274 52	15,000		
Russell.....		5,387 44	9,600		
Stockholm.....		4,308 02			
Waddington (including Waddington village).....	104 00	2,918 52	4,600		
Total.....	\$31,339 66	\$208,583 47	\$596,550	\$2,036	

SARATOGA

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several cities and

CITIES AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of cor- porations and special fran- chises	Equalized value of real estate, including village property, real estate of cor- porations and special fran- chises
Ballston (including part of Ballston Spa village).....	17,885	2,464	\$1,649,831	\$1,558,898
Charlton.....	20,383	1,080	537,553	507,927
Clifton Park.....	28,918	2,391	1,444,928	1,365,289
Corinth (including Corinth village).....	38,199	2,661	1,284,120	1,213,344
Day.....	42,214	541	104,821	84,187
Edinburg.....	39,418	785	129,825	104,269
Galway (including Galway village.).....	28,026	1,278	446,195	421,602
Greenfield.....	41,931	1,642	529,413	500,234
Harley.....	23,359	689	296,217	237,907
Half Moon.....	19,606	403	1,859,421	1,756,936
Malta.....	16,939	1,298	877,844	829,460
Mechanicville, city.....	640	8,208	2,874,790	2,716,343
Milton (including part of Ballston Spa village).....	22,098	5,702	1,961,470	1,853,361
Moreau (including South Glens Falls village).....	24,880	3,240	2,200,628	2,079,337
Northumberland.....	20,176	1,120	560,310	529,428
Providence.....	27,434	512	171,033	137,365
Saratoga Springs, city.....	14,560	13,792	9,211,207	10,568,557
Saratoga (including Schuylerville and Victory villages).....	23,781	3,814	1,467,111	1,386,249
Stillwater (including Stillwater vil- lage).....	24,788	4,785	1,842,376	1,740,831
Waterford (including Waterford vil- lage).....	3,148	5,487	2,038,271	1,925,929
Wilton.....	22,349	1,090	545,916	515,827
Total.....	500,732	62,982	\$32,033,280	\$32,033,280

SCHENECTADY

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns

Duanesburg.....	42,945	2,280	\$1,429,123	\$1,172,084
Glenville (including Scotia village).....	29,185	6,538	3,862,296	4,531,252
Niskayuna.....	7,629	2,607	1,922,936	2,242,920
Princeton.....	14,414	621	373,875	336,858
Rotterdam.....	21,139	6,198	2,902,423	3,414,414
Schenectady, city.....	5,081	80,381	57,802,083	56,595,208
Total.....	120,393	98,625	\$68,292,736	\$68,292,736

NOTE.— For continuation of this table, see page 397.

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking towns of Saratoga county for the year 1916.

CITIES AND TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessments under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	TAXES
				Amount for State purposes
Ballston (including part of Ballston Spa village).....	85	\$24,200	.....	.....
Charlton.....	85	13,100	.....	.....
Clifton Park.....	85	18,300	.....	.....
Corinth (including Corinth village) ..	85	21,650	\$66,756	.....
Day.....	100	.....	.....	.....
Edinburg.....	100	.....	.....	.....
Galway (including Galway village) ..	85	5,500	.....	.....
Greenfield.....	85	3,320	.....	.....
Hadley.....	100	.....	.....	.....
Half Moon.....	85	2,450	.....	.....
Malta.....	85	1,550	.....	.....
Mechanicville, city.....	85	63,700	255,036	.....
Milton (including part of Ballston Spa village).....	85	19,700	436,808	.....
Moreau (including South Glens Falls village).....	85	.....	51,059	.....
Northumberland.....	85	3,800	.....	.....
Providence.....	100	750	.....	.....
Saratoga Springs, city.....	70	582,250	202,357	.....
Saratoga (including Schuylerville and Victory villages).....	85	22,550	91,716	.....
Stillwater (including Stillwater village).....	85	3,700	.....	.....
Waterford (including Waterford village).....	85	34,000	.....	.....
Wilton.....	85	2,700	.....	.....
Total.....	.....	\$823,220	\$1,103,732	.....

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking and city of Schenectady county for the year 1916.

Duanesburg.....	55	\$20,607	.....	.....
Glenville (including Scotia village) ..	38	2,810	.....	.....
Niskayuna.....	38	16,110	.....	.....
Princetown.....	50	2,200	.....	.....
Rotterdam.....	38	7,500	.....	.....
Schenectady, city.....	46	4,626,550	\$651,741	.....
Total.....	.....	\$4,675,777	\$651,741	.....

NOTE.—For continuation of this table, see page 398.

SARATOGA

Statement of the aggregate valuation of real

CITIES AND TOWNS	TAXES — (Continued)			
	Amount for court and stenog- rapher's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Ballston (including part of Ballston Spa village).....	\$80 02	\$270 74	\$11,515 65	.....
Charlton.....	26 12	89 11	3,780 93	.....
Clifton Park.....	70 08	236 62	10,137 37	.....
Corinth (including Corinth village).....	65 77	211 21	10,073 56	.....
Day.....	4 27	14 40	673 78	.....
Edinburg.....	5 29	17 83	760 15	.....
Galway (including Galway village).....	21 59	73 04	3,497 32	.....
Greenfield.....	25 51	86 12	4,317 38	.....
Hadley.....	12 07	40 69	2,743 14	.....
Half Moon.....	89 14	300 89	12,316 02	.....
Malta.....	41 79	142 11	6,824 86	.....
Mechanicville, city.....	116 49	475 44	22,901 46	\$57,124 74
Milton (including part of Ballston Spa village).....	153 93	320 33	18,580 52	.....
Moreau (including South Glens Falls village).....	107 57	355 61	15,845 35	.....
Northumberland.....	27 05	91 19	3,545 75	.....
Providence.....	7 01	23 62	753 14	.....
Saratoga Springs, city.....	574 05	1,907 01	79,223 50	210,304 20
Saratoga (including Schuylerville and Victory villages).....	75 52	240 93	12,664 13	.....
Stillwater (including Stillwater village).....	88 46	298 35	15,135 65	.....
Waterford (including Waterford village).....	99 03	335 19	18,596 47	.....
Wilton.....	26 14	88 68	4,470 24	.....
Total.....	\$1,716 90	\$5,619 11	\$257,865 37	\$267,428 94

SCHENECTADY

Statement of the aggregate valuation of real

uanesburg.....	\$63 84	\$202 07	\$5,528 16	.....
Glenville (including Scotia village).....	242 71	770 78	21,071 09	.....
Niskayuna.....	120 93	384 18	10,502 12	.....
Princetown.....	18 15	57 57	1,574 35	.....
Rotterdam.....	183 17	581 51	15,899 04	.....
Schenectady, city.....	3,312 06	10,401 24	284,354 51	\$1,129,486 46
Total.....	\$3,940 86	\$12,397 35	\$338,929 27	\$1,129,486 46

NOTE.— For continuation of this table, see page 399.

— Continued

and personal estate in Saratoga county, etc.

CITIES AND TOWNS	TAXES — (Concluded)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Ballston (including part of Ballston Spa village).....	\$8,155 73	\$7,064 12	\$9,139 09	\$36,225 35
Charlton.....	5,641 30		2,670 56	12,208 02
Clifton Park.....	9,550 86		6,510 86	26,505 78
Corinth (including Corinth village).....	14,320 25	18,660 31	22,953 86	66,284 46
Day.....	1,865 18		1,301 66	3,859 29
Edinburg.....	3,168 03		1,962 37	5,922 67
Galway (including Galway village).....	7,190 76	235 04	4,001 71	15,019 46
Greenfield.....	7,815 50		5,700 44	17,944 95
Hadley.....	5,853 63		1,719 73	10,369 26
Half Moon.....	15,757 77		3,694 70	32,158 52
Malta.....	8,971 72		4,304 18	19,784 66
Mechanicville, city.....			63,897 26	144,515 39
Milton (including part of Ballston Spa village).....	18,379 11	21,192 38	31,712 21	90,338 48
Moreau (including South Glens Falls village).....	20,117 92	19,817 04	16,825 73	78,060 22
Northumberland.....	6,264 34		4,155 95	14,084 28
Providence.....	4,524 32		1,117 00	6,425 09
Saratoga Springs, city.....			47,541 96	339,550 72
Saratoga (including Schuylerville and Victory villages).....	16,105 49	11,205 89	13,145 92	53,437 88
Stillwater (including Stillwater village).....	12,833 91		8,193 02	36,549 39
Waterford (including Waterford village).....	26,024 45	17,874 30	24,901 44	87,830 88
Wilton.....	5,044 80		2,821 93	12,451 79
Total.....	\$197,585 07	\$96,049 08	\$278,271 07	\$1,104,585 54

— Continued

and personal estate in Schenectady county, etc.

Duanesburg.....	\$8,200 00		\$8,437 67	\$22,431 74
Glenville (including Scotia village).....	8,320 20	\$27,077 48	52,342 22	109,824 48
Niskayuna.....	10,687 04		13,667 56	35,361 83
Princetown.....	2,200 00		2,680 98	6,531 05
Rotterdam.....	7,210 00		47,940 63	71,814 35
Schenectady, city.....			568,745 00	1,996,299 27
Total.....	\$36,617 24	\$27,077 48	\$693,814 06	\$2,242,262 72

NOTE.— For continuation of this table, see page 400.

SARATOGA

Statement of the aggregate valuation of real

CITIES AND TOWNS	Rate of tax per \$1 of assess- ment actual rate for cities and aver- age rate for towns	RECEIPTS			
		Liquor licenses	Record- ing mort- gages	Taxes on bank stock	From State for public schools
Ballston (including part of Ballston Spa village).....	.0216	\$330 75	\$360 28	.....	\$1,707 05
Charlton.....	.0221	.....	37 30	.....	1,230 90
Clifton Park.....	.0181	615 26	218 76	.....	1,596 33
Corinth (including Corinth village)	.0507	1,554 89	200 10	\$667 56	4,467 75
Day.....	.0368	220 50	4 30	.....	1,327 36
Edinburg.....	.0456	110 25	12 78	.....	1,814 06
Galway (including Galway village)	.0332	.....	24 10	.....	3,117 21
Greenfield.....	.0340	.....	45 58	.....	3,262 91
Hadley.....	.0350	220 50	5 65	.....	1,134 56
Half Moon.....	.0172	551 25	66 26	.....	1,389 53
Malta.....	.0224	.....	63 50	.....	2,017 97
Mechanicville, city.....	.0427	13,062 42	434 46	2,550 36	6,018 60
Milton (including part of Ballston Spa village).....	.0455	5,627 17	303 25	4,368 08	6,437 36
Moreau (including South Glens Falls village).....	.0334	893 04	128 51	510 59	3,057 41
Northumberland.....	.0249	.....	45 67	.....	1,582 68
Providence.....	.0374	.....	3 98	.....	892 46
Saratoga Springs, city.....	.0383	3,297 22	482 97	2,023 57	9,593 47
Saratoga (including Schuylerville and Victory villages).....	.0357	21,872 90	104 79	917 16	3,663 48
Stillwater (including Stillwater vil- lage).....	.0197	2,745 95	235 20	.....	2,852 03
Waterford (including Waterford village).....	.0423	5,433 93	194 13	.....	4,566 14
Wilton.....	.0227	.....	13 19	.....	1,339 21
Total.....	.....	\$56,536 03	\$2,984 76	\$11,037 32	\$63,068 47

SCHENECTADY

Statement of the aggregate valuation of real

Duanesburg.....	.0137	.....	\$90 72	.....	\$3,265 69
Glenville (including Scotia village)	.0284	.....	802 25	.....	6,149 30
Niskayuna.....	.0182	\$609 38	777 43	.....	808 99
Princeton.....	.0173	.....	10 37	.....	1,019 28
Rotterdam.....	.0246	3,577 13	805 50	.....	4,964 25
Schenectady, city.....	.0236	131,661 76	8,110 98	\$6,517 41	45,754 85
Total.....	.....	\$135,848 27	\$10,597 25	\$6,517 41	\$61,962 36

NOTE.— For conclusion of this table, see page 401.

— Concluded
and personal estate in Saratoga county, etc.

CITIES AND TOWNS	RECEIPTS — (Concluded)		Bonded indebtedness	Temporary indebtedness	Sinking funds
	Other sources, including licenses, fees and water rents	Aggregate			
Ballston (including part of Ballston Spa village).....	\$3,448 01	\$5,846 09	.....	.....	.....
Charlton.....	.....	1,268 20	.....	\$1,526	.....
Clifton Park.....	.....	2,430 35	.....	1,566	.....
Corinth (including Corinth village).....	.....	6,890 30	\$10,000	.....	.....
Day.....	.....	1,552 16	.....	254	.....
Edinburg.....	.....	1,937 09	.....	754	.....
Galway (including Galway village).....	.....	3,141 31	.....	2,232	.....
Greenfield.....	.....	3,308 49	.....	1,420	.....
Hadley.....	.....	1,360 71	.....	152	.....
Half Moon.....	.....	2,007 04	.....	4,576	.....
Malta.....	.....	2,081 47	7,360	305	.....
Mechanicville, city.....	4,864 03	26,929 87	289,993	.....	.....
Milton (including part of Ballston Spa village).....	10,344 04	27,079 90	.....	927	.....
Moreau (including South Glens Falls village).....	.....	4,589 55	91,500	637	.....
Northumberland.....	.....	1,628 35	.....	627	.....
Providence.....	.....	896 44	.....	870	.....
Saratoga Springs, city.....	51,913 72	67,310 95	445,000	.....	.....
Saratoga (including Schuylerville and Victory villages).....	2,929 77	29,488 10	22,000	.....	.....
Stillwater (including Stillwater village).....	.....	5,833 18	32,034	.....	.....
Waterford (including Waterford village).....	.....	10,194 20	180,368	.....	.....
Wilton.....	.....	1,352 40	6,584	.....	.....
Total.....	\$73,499 57	\$207,126 15	\$1,084,839	\$15,816	.....

— Concluded
and personal estate in Schenectady county, etc.

Duanesburg.....	.....	\$3,356 41	.....	.....	.....
Glenville (including Scotia village).....	.....	6,951 55	\$124,800	.....	.....
Niskayuna.....	.....	2,195 80	29,100	.....	.....
Princetown.....	.....	1,029 65	.....	.....	.....
Rotterdam.....	.....	9,346 88	88,640	.....	.....
Schenectady, city.....	\$334,564 51	526,609 51	5,077,090	\$1,431,260	\$386,644
Total.....	\$334,564 51	\$549,489 80	\$5,319,630	\$1,431,260	\$386,644
		County.....	881,000		
			\$6,200,630		

SCHOHARIE

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns of

TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of cor- porations and special fran- chises	Equalized value of real estate, including village property, real estate of cor- porations and special fran- chises
Blenheim.....	19,048	530	\$223,807	\$217,512
Broome.....	27,743	756	281,743	273,819
Carlisle.....	21,835	963	591,270	578,165
Colbesskill (including Cobleskill vil- lage).....	19,287	3,870	2,624,670	2,631,066
Conesville.....	24,605	681	297,070	295,931
Esperance (including Esperance vil- lage).....	11,698	970	605,562	595,796
Fulton.....	34,334	1,350	530,045	528,015
Gilboa.....	35,538	1,420	607,600	597,801
Jefferson.....	26,647	1,181	465,210	463,428
Middleburg (including Middleburg lage).....	27,733	2,253	1,084,595	1,094,120
Richmondville (including Rich- mondville village).....	18,914	1,460	966,726	969,082
Schoharie (including Schoharie vil- lage).....	18,202	2,438	1,091,633	1,122,533
Seward.....	21,082	1,380	685,065	682,443
Sharon (including Sharon Springs village).....	24,140	1,781	1,321,843	1,325,065
Summit.....	21,727	1,046	380,320	381,248
Wright.....	17,813	926	465,102	466,237
Total.....	370,346	23,005	\$12,222,261	\$12,222,261

NOTE.—For continuation of this table, see page 403.

COUNTY

*of taxes levied, receipts other than taxes, indebtedness and sinking
Schoharie county for the year 1916.*

TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessment under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	Taxes
				Amount for State purposes
Blenheim.....	82	\$10,001		
Broome.....	82	2,000		
Carlisle.....	81	20,820		
Cobleskill (including Cobleskill vil- lage).....	79	96,200	\$272,676	
Conesville.....	80	3,400		
Esperance (including Esperance vil- lage).....	81	20,673		
Fulton.....	80	5,475		
Gilboa.....	81	13,545		
Jefferson.....	80	12,250		
Middleburg (including Middleburg village).....	79	22,975	94,219	
Richmondville (including Rich- mondville village).....	79	17,700	66,984	
Schoharie (including Schoharie vil- lage).....	77	41,175	54,571	
Seward.....	80	10,700		
Sharon (including Sharon Springs village).....	79	24,700	39,033	
Summit.....	79	12,150		
Wright.....	79	4,375		
Total.....		\$317,639	\$527,483	

NOTE— For continuation of this table, see page 404.

SCHOHARIE

Statement of the aggregate valuation of real

TOWNS	TAXES — (Continued)			
	Amount for court and stenog- rapher's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Blenheim.....	\$13 00	\$38 09	\$949 69	.....
Broome.....	15 44	45 27	1,128 64	.....
Carlisle.....	34 18	100 20	2,498 23	.....
Cobleskill (including Cobleskill vil- lage).....	154 19	452 38	11,279 20	.....
Conesville.....	17 10	50 11	1,249 48	.....
Esperance (including Esperance vil- lage).....	34 86	102 20	2,548 15	.....
Fulton.....	29 96	87 84	2,190 09	.....
Gilboa.....	34 85	102 16	2,547 10	.....
Jefferson.....	27 10	79 45	1,981 01	.....
Middleburg (including Middleburg village).....	63 60	186 45	4,648 86	.....
Richmondville (including Rich- mondville village).....	56 01	164 20	4,094 12	.....
Schoharie (including Schoharie vil- lage).....	66 22	194 13	4,840 31	.....
Seward.....	39 51	115 84	2,888 35	.....
Sharon (including Sharon Springs village).....	77 04	225 90	5,632 63	.....
Summit.....	22 28	65 31	1,628 36	.....
Wright.....	26 86	78 73	1,963 00	.....
Total.....	\$712 20	\$2,088 26	\$52,067 22	.....

NOTE.— For continuation of this table, see page 405.

— Continued

and personal estate in Schoharie county, etc.

TOWNS	TAXES — (Concluded)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Blenheim.....	\$2,361 97		\$1,730 35	\$5,093 10
Broome.....	4,267 32		2,771 41	8,228 08
Carlisle.....	5,150 09		3,221 28	11,003 98
Cobleskill (including Cobleskill vil- lage).....	13,234 72	\$7,302 36	24,682 62	57,105 47
Conesville.....	4,889 56		2,557 24	8,763 49
Esperance (including Esperance vil- lage).....	6,433 59	627 12	4,027 83	13,773 75
Fulton.....	7,383 65		3,058 31	12,749 85
Gilboa.....	8,055 96		4,642 29	15,382 36
Jefferson.....	5,573 35		5,561 77	13,222 68
Middleburg (including Middleburg village).....	16,557 61	4,320 58	8,680 55	34,457 65
Richmondville (including Rich- mondville village).....	6,020 92	3,647 55	5,729 21	19,712 01
Schoharie (including Schoharie vil- lage).....	10,103 26	3,723 42	10,672 87	29,600 21
Seward.....	8,361 47		3,468 27	14,873 44
Sharon (including Sharon Springs village).....	10,452 84	6,480 75	9,215 86	32,085 02
Summit.....	4,803 35		3,766 21	10,285 51
Wright.....	6,965 31		2,747 33	11,781 23
Total.....	\$120,614 97	\$26,101 78	\$96,533 40	\$208,117 83

NOTE.— For continuation of this table, see page 406.

SCHOHARIE

Statement of the aggregate valuation of real

TOWNS	Rate of tax per \$1 of assess- ment actual rate for cities and aver- age rate for towns	RECEIPTS			
		Liquor licenses	Record- ing mort- gages	Taxes on bank stock	From State for public schools
Blenheim.....	.0217		\$8 36		\$1,623 41
Broome.....	.0289		26 47		2,340 18
Carlisle.....	.0179		17 30		1,040 41
Cobleskill (including Cobleskill vil- lage).....	.0209	\$1,877 68	253 14	\$2,726 76	4,917 04
Conesville.....	.0291		10 50		1,846 60
Esperance (including Esperance village).....	.0219		75 73		1,012 17
Fulton.....	.0238	145 50	24 26		3,008 81
Gilboa.....	.0247		13 89		2,863 80
Jefferson.....	.0276		21 19		2,963 70
Middleburg (including Middleburg village).....	.0311	763 88	81 29	942 19	3,063 04
Richmondville (including Rich- mondville village).....	.0200	327 38	188 89	669 84	1,935 25
Schoharie (including Schoharie vil- lage).....	.0261	771 15	71 10	545 71	3,272 56
Seward.....	.0213	436 50	56 69		1,520 58
Sharon (including Sharon Springs village).....	.0238	1,008 33	219 58	390 33	2,690 45
Summit.....	.0262		9 48		2,489 95
Wright.....	.0250	109 13	6 60		1,532 59
Total.....		\$5,439 55	\$1,084 47	\$5,274 83	\$38,120 54

NOTE.— For conclusion of this table, see page 407.

— Concluded

and personal estate in Schoharie county, etc.

TOWNS	RECEIPTS — (Concluded)		Bonded indebtedness	Temporary indebtedness	Sinking funds
	Other sources, including licenses, fees and water rents	Aggregate			
Blenheim.....		\$1,631 77			
Broome.....		2,366 65	\$2,000		
Carters.....		1,057 71			
Cobleskill (including Cobleskill village).....	\$8,020 75	17,795 37	95,100		
Conesville.....		1,857 10			
Esperance (including Esperance village).....		1,087 90	.		
Fulton.....		3,178 57			
Gilboa.....		2,877 69			
Jefferson.....		2,984 89	2,400		
Middleburg (including Middleburg village).....	54 00	4,904 40			
Richmondville (including Richmondville village).....	205 10	3,326 46	29,100		
Schoharie (including Schoharie village).....	1,798 57	6,459 09	45,970		
Seward.....		2,013 77			
Sharon (including Sharon Springs village).....	16 00	4,324 69	44,290		
Summit.....		2,499 43			
Wright.....		1,648 32			
Total.....	\$10,094 42	\$60,013 81	\$218,860		
		County.....	50,760		
			\$269,620		

SCHUYLER

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns of

TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of cor- porations and special fran- chises	Equalized value of real estate, including village property, real estate of cor- porations and special fran- chises
Catharine (including Odeessa village)	19,058	1,192	\$502,796	\$504,349
Cayuta.....	12,338	346	276,953	266,697
Dix (including Watkins village)....	20,515	3,568	1,688,819	1,694,036
Hector (including Burdett village)...	63,979	3,548	1,990,979	1,997,130
Montour (including Montour Falls village).....	10,947	1,676	892,912	895,671
Orange.....	32,058	982	251,285	241,979
Reading.....	16,785	1,385	794,861	797,317
Tyrone.....	23,371	1,257	461,520	462,946
Total.....	199,051	13,954	\$6,860,125	\$6,860,125

SENECA

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns of

Covert (including Interlaken village)	19,200	1,863	\$1,413,582	\$1,241,216
Fayette.....	34,010	2,640	2,506,929	2,610,049
Junius.....	16,500	942	785,455	616,086
Lodi.....	21,600	1,399	1,224,873	1,062,714
Ovid (including Ovid village).....	18,700	1,744	1,379,855	1,211,602
Romulus.....	23,500	2,098	1,380,075	1,273,152
Seneca Falls (including Seneca Falls village).....	14,500	7,631	4,665,979	5,313,339
Tyre.....	18,600	895	656,605	531,700
Variok.....	19,992	1,273	1,040,635	936,306
Waterloo (including Waterloo vil- lage).....	13,000	4,764	2,896,274	3,104,098
Total.....	199,602	25,249	\$17,900,262	\$17,900,262

NOTE.— For continuation of this table, see page 409.

COUNTY

*of taxes levied, receipts other than taxes, indebtedness and sinking
Schuyler county for the year 1916.*

TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessments under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	TAXES
				Amount for State purposes
Catharine (including Odessa village)	72	\$16,950		
Cayuta	75	2,330		
Dix (including Watkins village)	72	29,650	\$160,338	
Hector (including Burdett village)	72	27,400		
Montour (including Montour Falls village)	72	30,200	33,317	
Orange	75	2,405		
Reading	72	38,000		
Tyrone	72	5,800		
Total		\$152,735	\$193,655	

COUNTY

*of taxes levied, receipts other than taxes, indebtedness and sinking
Seneca county for the year 1916*

Covert (including Interlaken village)	83	\$37,850		
Fayette	70	9,775		
Junius	87	4,500		
Lodi	84	23,215		
Ovid (including Ovid village)	83	61,750	\$46,000	
Romulus	79	11,800		
Seneca Falls (including Seneca Falls village)	64	94,100	317,157	
Tyre	90	11,500		
Varick	81	1,775		
Waterloo (including Waterloo vil- lage)	68	145,900	71,888	
Total		\$401,965	\$435,045	

NOTE.— For continuation of this table, see page 410.

SCHUYLER

Statement of the aggregate valuation of real

TOWNS	TAXES — (Continued)			
	Amount for court and stenog- rapher's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Catharine (including Odessa village)	\$42 58	\$126 21	\$1,935 58	.....
Cayuta.....	21 97	64 93	999 10	.....
Dix (including Watkins village)....	140 76	416 25	6,401 12	.....
Hector (including Burdett village)...	165 33	488 91	7,518 33	.....
Montour (including Montour Falls village).....	75 60	223 57	3,488 35	.....
Orange.....	19 95	58 98	907 60	.....
Reading.....	68 21	201 70	3,102 08	.....
Tyrone.....	38 27	113 17	1,740 78	.....
Total.....	\$572 67	\$1,693 72	\$26,042 94	.....

SENECA

Statement of the aggregate valuation of real

Covert (including Interlaken village)	\$62 59	\$259 62	\$6,189 82	.....
Fayette.....	128 46	532 82	13,260 80	.....
Junius.....	30 51	126 54	2,777 47	.....
Lodi.....	53 06	220 06	5,156 61	.....
Ovid (including Ovid village).....	62 50	259 22	6,173 70	.....
Romulus.....	63 12	261 80	6,350 12	.....
Seneca Falls (including Seneca Falls village).....	264 32	1,096 35	26,366 89	.....
Tyre.....	26 68	110 55	2,547 87	.....
Varick.....	45 99	190 75	4,785 14	.....
Waterloo (including Waterloo vil- lage).....	158 87	658 95	17,265 41	.....
Total.....	\$896 10	\$3,716 66	\$90,873 83	.....

NOTE.— For continuation of this table, see page 411.

— Continued

and personal estate in Schuyler county, etc.

TOWNS	TAXES — (Concluded)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Catharine (including Odessa village)	\$2,562 11	\$1,051 01	\$10,415 75	\$16,133 24
Cayuta	2,180 83	.....	1,291 72	4,558 55
Dix (including Watkins village)....	7,572 00	26,873 24	17,223 94	58,627 31
Hector (including Burdett village)...	9,252 44	1,885 62	13,315 55	32,626 18
Montour (including Montour Falls village)	3,569 58	11,222 51	4,989 78	23,519 39
Orange	3,416 64	.....	2,427 13	6,830 30
Reading	3,793 95	.....	2,591 46	9,757 40
Tyrone	4,175 43	.....	3,542 11	9,609 76
Total	\$36,522 98	\$41,032 38	\$55,797 44	\$161,662 13

— Continued

and personal estate in Seneca county, etc.

Covert (including Interlaken village)	\$13,112 10	\$3,181 51	\$9,851 68	\$32,657 32
Fayette	13,678 94	.....	8,436 65	36,037 67
Junius	5,274 67	.....	2,772 59	10,981 78
Lodi	11,052 13	.....	7,916 27	24,398 13
Ovid (including Ovid village)	12,668 19	3,275 14	10,493 37	32,932 12
Romulus	8,720 14	.....	5,893 71	21,288 89
Seneca Falls (including Seneca Falls village)	24,033 00	59,890 73	30,476 16	142,127 45
Tyre	5,444 66	.....	2,420 56	10,550 32
Varick	10,130 20	.....	3,534 31	18,686 39
Waterloo (including Waterloo vil- lage)	11,228 78	34,000 00	20,064 34	83,376 35
Total	\$115,342 81	\$100,347 38	\$101,859 64	\$413,036 42

NOTE.— For continuation of this table, see page 412.

SCHUYLER

Statement of the aggregate valuation of real

TOWNS	Rate of tax per \$1 of assess- ment actual rate for cities and aver- age rate for towns	RECEIPTS			
		Liquor licenses	Record- ing mort- gages	Taxes on bank stock	From State for public schools
Catharine (including Odessa vil- lage).....	.0310		\$108 38		\$3,009 91
Cayuta.....	.0163		44 18		534 34
Dix (including Watkins village)...	.0341	\$21 84	332 70	\$1,603 38	5,612 50
Hector (including Burdett village)	.0161		192 51		5,906 84
Montour (including Montour Falls village).....	.0254	1,072 17	121 71	333 17	1,366 73
Orange.....	.0269	109 12	70 57		2,870 83
Reading.....	.0117		164 51		983 29
Tyrone.....	.0205		137 29		2,244 72
Total.....		\$1,203 13	\$1,171 85	\$1,936 55	\$22,529 16

SENECA

Statement of the aggregate valuation of real

Covert (including Interlaken vil- lage).....	.0225				\$4,072 79
Fayette.....	.0143	\$800 25			2,208 58
Junius.....	.0148	109 13	\$59 48		892 88
Lodi.....	.0195		42 60		1,472 24
Ovid (including Ovid village)....	.0228	556 54	138 24	\$168 54	3,114 15
Romulus.....	.0152	436 50	87 38		1,688 00
Seneca Falls (including Seneca Falls village).....	.0298	7,464 88		1,254 06	4,851 92
Tyre.....	.0157				849 28
Varick.....	.0179	218 25			1,167 95
Waterloo (including Waterloo vil- lage).....	.0274	4,260 98			4,669 58
Total.....		\$13,846 53	\$327 70	\$1,422 60	\$24,987 37

NOTE.— For conclusion of this table, see page 413.

— Concluded
and personal estate in Schuyler county, etc.

TOWNS	RECEIPTS — (Concluded)		Bonded indebtedness	Temporary indebtedness	Sinking funds
	Other sources, including licenses, fees and water rents	Aggregate			
Catharine (including Odeessa village).....		\$3,118 29	\$1,412		
Cayuta.....		578 52			
Dix (including Watkins village) ..		7,570 42			
Hector (including Burdett village)	\$513 88	6,613 23			
Montour (including Montour Falls village).....	1,583 13	4,476 91			
Orange.....		3,050 52			
Reading.....		1,147 80			
Tyrone.....		2,382 01			
Total.....	\$2,097 01	\$28,937 70	\$1,412		
		County	23,256		
			\$24,668		

— Concluded
and personal estate in Seneca county, etc.

Covert (including Interlaken village).....	\$10 00	\$4,082 79	\$25,500		
Fayette.....		3,008 83	500		
Junius.....		1,061 49			
Lodi.....		1,514 84	14,100		
Ovid (including Ovid village).....	96 50	4,073 97	19,000		
Romulus.....		2,211 88			
Seneca Falls (including Seneca Falls village).....	17,643 89	31,214 75	303,933		
Tyre.....		849 28			
Variet.....		1,386 20	9,000		
Waterloo (including Waterloo village).....	876 79	9,807 35	200,666		
Total.....	\$18,627 18	\$59,211 38	\$572,699		
		County.....	187,260		
			\$759,959		

STEUBEN

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several cities and

CITIES AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of cor- porations and special fran- chises	Equalized value of real estate, including village property, real estate of cor- porations and special fran- chises
Addison (including Addison village)	16,500	2,160	\$1,036,994	\$995,147
Avoca (including Avoca village)....	21,300	2,108	1,457,509	1,355,875
Bath (including Bath and Savona villages).....	57,100	8,172	3,491,036	3,536,276
Bradford.....	14,500	629	256,624	275,241
Cameron.....	27,700	957	612,798	673,090
Campbell.....	24,999	1,106	747,446	820,987
Canisteo (including Canisteo vil- lage).....	32,200	3,394	1,405,830	1,424,048
Caton.....	22,700	1,053	531,735	538,627
Cohocton (including Cohocton vil- lage).....	34,600	3,103	1,714,020	1,680,224
Corning, city.....	1,792	13,459	8,938,951	8,315,627
Corning.....	22,000	2,580	1,122,277	1,176,020
Dansville.....	32,000	1,269	958,202	1,027,714
Erwin (including Painted Post vil- lage).....	23,300	2,469	1,713,102	1,816,014
Freemont.....	19,600	812	533,390	572,084
Greenwood.....	24,700	1,142	542,558	531,860
Hartsville.....	23,200	638	252,552	255,825
Hornby.....	25,200	842	369,273	410,550
Hornell, city.....	1,536	14,352	7,150,300	7,085,510
Hornellsville (including Arkport vil- lage).....	26,200	2,053	1,515,949	1,410,240
Howard.....	34,900	1,386	647,685	656,079
Jasper.....	31,300	1,253	585,933	613,992
Lindley.....	23,000	1,181	498,599	534,770
Prattsburg (including Prattsburg village).....	30,600	1,798	901,047	955,177
Pulteney.....	19,600	1,335	662,350	694,068
Rathbone.....	20,600	869	668,717	708,889
Thurston.....	22,000	855	386,530	367,067
Troupsburg.....	35,700	1,532	554,060	601,329
Tuscarora.....	22,400	955	436,915	479,903
Urbana (including Hammondsport village).....	25,200	3,096	1,597,427	1,636,310
Wayland (including Wayland vil- lage).....	23,400	3,099	1,733,936	1,776,141
Wayne.....	12,400	686	387,689	388,396
West Union.....	23,900	885	373,845	410,627
Wheeler.....	27,900	892	628,811	674,428
Woodhull (including Woodhull vil- lage).....	33,600	1,510	655,471	671,426
Total.....	837,627	83,630	\$45,069,561	\$45,069,561

NOTE.— For continuation of this table, see page 415.

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking towns of Steuben county for the year 1916.

CITIES AND TOWNS	Rate of equalisation used by board of supervisors in equalizing real estate assessment under section 80 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	TAXES
				Amount for State purposes
Addison (including Addison village)	95	\$24,500	\$142,165	.....
Avoca (including Avoca village).....	98	64,550	59,290	.....
Bath (including Bath and Savona villages).....	90	143,300	214,809	.....
Bradford.....	85	2,400	.....	.....
Cameron.....	82	2,000	.....	.....
Campbell.....	88	11,500	.....	.....
Canisteo (including Canisteo village).....	90	27,800	78,305	.....
Caton.....	90	.....	.....	.....
Cobocton (including Cobocton village).....	98	37,350	29,209	.....
Corning, city.....	98	231,700	194,977	.....
Corning.....	87	3,575	.....	.....
Danville.....	85	50,700	.....	.....
Erwin (including Painted Post village).....	86	500	.....	.....
Freemont.....	85	4,600	.....	.....
Greenwood.....	93	200	82,473	.....
Hartsville.....	90	300	.....	.....
Hornby.....	82	.....	.....	.....
Hornell, city.....	92	218,300	604,406	.....
Hornellville (including Arkport village).....	98	5,100	.....	.....
Howard.....	90	5,900	.....	.....
Jasper.....	87	6,150	.....	.....
Lindley.....	85	3,700	.....	.....
Prattsburg (including Prattsburg village).....	86	8,700	62,122	.....
Pulteney.....	87	15,650	.....	.....
Rathbone.....	86	2,110	.....	.....
Thurston.....	96	2,000	.....	.....
Troupsburg.....	84	2,000	.....	.....
Tuscarora.....	88	3,300	.....	.....
Urbana (including Hammondsport village).....	89	309,875	116,896	.....
Wayland (including Wayland village).....	89	61,350	103,748	.....
Wayne.....	91	1,000	.....	.....
West Union.....	83	.....	.....	.....
Whaler.....	85	5,300	.....	.....
Woodhull (including Woodhull village).....	89	.....	.....	.....
Total.....	.....	\$1,255,410	\$1,638,400	.....

NOTE.— For continuation of this table, see page 416.

STEUBEN

Statement of the aggregate valuation of real

CITIES AND TOWNS	TAXES — (Continued)			
	Amount for court and stenog- rapher's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Addison (including Addison village)	\$51 02	\$213 82	\$5,235 39	.....
Avoca (including Avoca village)....	71 08	297 84	7,293 17	.....
Bath (including Bath and Savona villages).....	184 13	771 55	18,892 79	.....
Bradford.....	13 89	58 23	1,425 55	.....
Cameron.....	33 79	141 56	3,466 25	.....
Campbell.....	41 65	174 56	4,274 40	.....
Canisteo (including Canisteo vil- lage).....	72 65	304 42	7,454 52	.....
Caton.....	26 95	112 94	2,765 59	.....
Cohocton (including Cohocton vil- lage).....	85 96	360 15	8,818 89	.....
Corning, city.....	427 72	1,792 24	43,886 27	\$115,856 21
Corning.....	59 03	247 35	6,056 63	.....
Dansville.....	53 96	226 13	5,537 12	.....
Erwin (including Painted Post vil- lage).....	90 90	380 90	9,326 90	.....
Freemont.....	28 85	120 93	2,960 99	.....
Greenwood.....	26 63	111 55	2,731 87	.....
Hartsville.....	12 82	53 70	1,315 08	.....
Hornby.....	20 55	86 08	2,107 98	.....
Hornell, city.....	365 49	1,531 51	37,501 42	120,444 92
Hornellsville (including Arkport vil- lage).....	70 83	296 77	7,267 07	.....
Howard.....	33 12	138 80	3,398 93	.....
Jasper.....	31 03	130 03	3,184 12	.....
Lindley.....	26 95	112 91	2,764 78	.....
Prattsburg (including Prattsburg village).....	48 24	202 12	4,949 02	.....
Pulteney.....	35 52	148 82	3,644 04	.....
Rathbone.....	35 58	149 09	3,650 63	.....
Thurston.....	18 47	77 39	1,894 97	.....
Troupsburg.....	30 19	126 50	3,097 79	.....
Tuscarora.....	24 18	101 31	2,481 01	.....
Urbana (including Hammondsport village).....	97 39	408 09	9,992 69	.....
Wayland (including Wayland vil- lage).....	91 95	385 30	9,434 60	.....
Wayne.....	19 48	81 65	1,999 35	.....
West Union.....	20 55	86 11	2,108 37	.....
Wheeler.....	34 01	142 53	3,490 06	.....
Woodhull (including Woodhull vil- lage).....	33 59	140 79	3,447 43	.....
Total.....	\$2,318 15	\$9,713 67	\$237,855 67	\$236,301 13

NOTE.— For continuation of this table, see page 417.

— Continued

and personal estate in Steuben county, etc.

CITIES AND TOWNS	TAXES — (Concluded)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Addison (including Addison village)	\$8,715 13	\$8,900 00	\$14,271 55	\$37,386 91
Avoca (including Avoca village).....	18,054 15	3,745 63	8,000 62	37,462 49
Bath (including Bath and Savona villages).....	33,529 65	24,725 00	2,438 96	80,542 08
Bradford.....	4,049 78	.....	2,192 90	7,740 35
Cameron.....	9,076 06	.....	5,835 96	18,553 62
Campbell.....	8,734 69	.....	3,019 73	16,245 03
Canisteo (including Canisteo vil- lage).....	16,486 39	9,275 47	16,634 12	50,227 57
Caton.....	8,460 34	.....	3,404 61	14,770 43
Cohocton (including Cohocton vil- lage).....	18,466 65	5,931 54	14,352 36	48,015 55
Corning, city.....	.....	.....	71,415 64	233,378 08
Corning.....	18,849 61	.....	7,119 96	32,332 58
Dansville.....	13,399 52	.....	4,231 27	23,448 00
Erwin (including Painted Post vil- lage).....	13,333 97	10,000 00	18,072 13	51,204 80
Freemont.....	7,541 47	.....	3,035 01	13,687 26
Greenwood.....	8,792 96	.....	5,526 32	17,189 33
Hartsville.....	4,831 36	.....	1,943 85	8,156 81
Hornby.....	5,184 52	.....	2,517 95	9,917 08
Hornell, city.....	.....	.....	69,001 53	228,844 87
Hornellsville (including Arkport vil- lage).....	20,239 55	392 66	7,221 22	35,488 10
Howard.....	9,831 45	.....	5,079 46	18,481 76
Jasper.....	9,357 46	.....	4,313 71	17,016 35
Lindley.....	8,279 98	.....	4,743 36	15,927 98
Prattsburg (including Prattsburg village).....	12,386 90	2,500 00	8,779 49	28,865 77
Pulteney.....	9,360 87	.....	6,133 48	19,322 73
Rathbone.....	9,959 07	.....	6,332 99	20,127 36
Thurston.....	7,182 01	.....	4,351 49	13,524 33
Troupsburg.....	9,822 60	.....	5,890 69	18,937 77
Tuscarora.....	6,266 09	.....	2,845 42	11,718 01
Urbana (including Hammondsport village).....	16,264 99	8,514 44	14,356 92	49,631 52
Wayland (including Wayland vil- lage).....	14,632 92	7,272 02	14,688 59	46,505 38
Wayne.....	8,008 05	.....	1,666 62	11,775 15
West Union.....	7,537 34	.....	2,555 70	12,308 07
Wheeler.....	11,249 73	.....	3,458 30	18,374 63
Woodhull (including Woodhull vil- lage).....	10,489 41	682 02	9,782 32	24,575 56
Total.....	\$368,374 67	\$81,938 78	\$355,214 23	\$1,291,716 30

NOTE— For continuation of this table, see page 418.

Statement of the aggregate valuation of real

CITIES AND TOWNS	Rate of tax per \$1 of assess- ment actual rate for cities and aver- age rate for towns	RECEIPTS			
		Liquor licenses	Record- ing mort- gages	Taxes on bank stock	From State for public schools
Addison (including Addison vil- lage).....	.0352	\$147 00	\$123 70	\$1,421 65	\$3,329 00
Avoca (including Avoca village)...	.0246		128 06	592 90	2,675 35
Bath (including Bath and Savona villages).....	.0221	4,632 82	314 12	2,148 09	8,538 06
Bradford.....	.0298	110 25	23 98		1,281 89
Cameron.....	.0301		81 10		2,066 22
Campbell.....	.0214		85 05		1,812 23
Canisteo (including Canisteo vil- lage).....	.0350		205 19	783 05	5,560 64
Caton.....	.0277		16 64		1,871 71
Cohocton (including Cohocton vil- lage).....	.0274	1,113 90	196 63	292 09	6,178 42
Corning, city.....	.0269	20,141 22	885 23	1,949 77	12,484 40
Corning.....	.0287		181 36		2,504 89
Dansville.....	.0232		74 75		1,957 10
Erwin (including Painted Post vil- lage).....	.0298		268 01		2,569 83
Freemont.....	.0254		46 86		1,658 68
Greenwood.....	.0316		19 88	324 73	2,467 54
Hartsville.....	.0322		7 77		1,345 44
Hornby.....	.0268		9 41		2,146 77
Hornell, city.....	.0306	19,544 77	1,044 23	6,044 06	11,949 11
Hornellsville (including Arkport village).....	.0233		191 36		1,916 19
Howard.....	.0282		77 96		2,760 55
Jasper.....	.0287		28 26		2,511 75
Lindley.....	.0317	110 25	80 94		2,061 34
Prattsburg (including Prattsburg village).....	.0317		126 91	621 22	4,562 24
Pulteney.....	.0284	110 25	80 78		2,171 12
Rathbone.....	.0300		117 06		1,899 74
Thurston.....	.0348		15 62		1,667 30
Troupsburg.....	.0341		52 55		3,430 94
Tuscarora.....	.0268		15 12		1,760 98
Urbana (including Hammondsport village).....	.0260	2,338 46	112 31	1,168 96	5,199 84
Wayland (including Wayland vil- lage).....	.0259	2,480 62	235 28	1,037 48	3,435 08
Wayne.....	.0347	446 88	22 85		729 70
West Union.....	.0329		17 52		1,417 67
Wheeler.....	.0289		40 24		1,783 29
Woodhull (including Woodhull vil- lage).....	.0374		79 91		3,453 43
Total.....		\$51,176 42	\$4,986 64	\$16,384 00	\$113,158 44

NOTE.— For conclusion of this table, see page 419.

— Concluded

and personal estate in Steuben county, etc.

CITIES AND TOWNS	RECEIPTS — (Concluded)		Bonded indebtedness	Temporary indebtedness	Sinking funds
	Other sources, including licenses, fees and water rents	Aggregate			
Addison (including Addison village).....		\$5,021 35	\$11,400		
Avoca (including Avoca village) ..	\$850 88	4,247 19	19,423		
Bath (including Bath and Savona villages).....	4,322 84	19,955 93	105,000		
Bradford.....		1,416 12			
Cameron.....		2,147 32	750		
Campbell.....		1,897 28			
Canisteo (including Canisteo village).....	2,983 67	9,532 55	40,500		
Caton.....		1,888 35			
Cohocton (including Cohocton village).....	1,220 59	9,001 63			
Corning, city.....	6,320 91	41,781 53	370,000		
Corning.....		2,666 25	67,500		
Dansville.....		2,031 85	1,200		
Erwin (including Painted Post village).....	35 21	2,873 05	62,000		
Freemont.....		1,705 54	1,000		
Greenwood.....		2,812 15			
Hartsville.....		1,353 21			
Hornby.....		2,156 18			
Hornell, city.....	5,969 68	44,551 85	309,000		
Hornellsville (including Arkport village).....	557 52	2,665 07	29,500		
Howard.....		2,838 51			
Jasper.....		2,540 01			
Lindley.....		2,252 53	3,000		
Prattsburg (including Prattsburg village).....		5,310 37	2,250		
Pulteney.....		2,362 15			
Rathbone.....		2,016 80			
Thurston.....		1,682 92			
Troupsburg.....		3,683 49			
Tuscarora.....		1,776 10			
Urbana (including Hammondsport village).....	203 74	9,023 31	21,000		
Wayland (including Wayland village).....	3,950 33	11,138 79	16,000		
Wayne.....		1,199 43	12,000		
West Union.....		1,435 19			
Wheeler.....		1,823 53			
Woodhull (including Woodhull village).....		3,533 34			
Total.....	\$26,415 37	\$212,120 87	\$1,071,523		
		County.....	20,000		
			\$1,091,523		

SUFFOLK

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns of

TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of cor- porations and special fran- chises	Equalized value of real estate, including village property, real estate of cor- porations and special fran- chises
Babylon (including Amityville and Babylon villages).....	24,172	11,190	\$7,084,979	\$8,054,682
Brookhaven (including Bellport, Patchogue and Shoreham villages)	138,903	19,591	19,643,250	19,850,462
East Hampton (including part of Sag Harbor village).....	57,023	5,164	5,252,675	5,225,145
Huntington (including Northport village).....	54,037	15,244	13,606,785	13,750,320
Islip (including Brightwaters vil- lage).....	62,531	17,658	21,187,037	19,836,230
Riverhead.....	40,733	5,730	4,338,730	4,384,498
Shelter Island (including Dering Harbor village).....	13,051	1,155	1,978,558	1,725,535
Smithtown.....	32,897	4,988	4,622,505	4,671,266
Southampton (including Southamp- ton village and part of Sag Harbor village).....	79,018	13,453	13,336,277	13,476,958
Southold (including Greenport vil- lage).....	29,965	10,008	7,176,232	7,251,932
Total.....	532,330	104,181	\$98,227,028	\$98,227,028

SULLIVAN

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns of

Bethel.....	59,528	2,308	\$508,943	\$597,285
Callicoon.....	35,015	2,066	338,960	322,146
Cochecton.....	22,985	1,141	437,325	413,665
Delaware.....	20,293	1,915	447,300	364,464
Fallsburg (including Woodridge vil- lage).....	48,324	5,760	694,300	705,715
Forestburg.....	36,435	429	232,675	141,949
Freemont.....	31,173	1,771	416,087	386,259
Highland.....	33,050	1,043	171,915	166,285
Liberty (including Liberty village)..	48,951	6,339	1,105,533	1,159,160
Lumberland.....	32,325	806	241,139	221,796
Mamakating (including Wurtsboro village).....	61,501	3,104	834,967	810,243
Neversink.....	45,480	1,861	174,037	205,050
Rockland.....	53,864	3,803	468,093	541,922
Thompson (including Monticello village).....	48,715	4,942	868,411	980,766
Tusten.....	26,259	901	314,822	237,781
Total.....	603,898	38,189	\$7,254,507	\$7,254,507

NOTE.—For continuation of this table, see page 421.

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking Suffolk county for the year 1916.

TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessment under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	TAXES
				Amount for State purposes
Babylon (including Amityville and Babylon villages).....	56	\$79,250	\$315,911	.....
Brookhaven (including Bellport, Patchogue and Shoreham villages).....	63	224,100	456,795	.....
East Hampton (including part of Sag Harbor village).....	64	87,000	58,570	.....
Huntington (including Northport village).....	63	441,750	424,441	.....
Islip (including Brightwaters village).....	68	895,200	361,813	.....
Riverhead.....	63	106,400	104,118	.....
Shelter Island (including Dering Harbor village).....	73	83,250	.....	.....
Smithtown.....	63	193,200	39,940	.....
Southampton (including Southampton village and part of Sag Harbor village).....	63	441,300	332,315	.....
Southold (including Greenport village).....	63	313,050	278,259	.....
Total.....	.....	\$2,864,500	\$2,372,162	.....

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking Sullivan county for the year 1916.

Bethel.....	51	\$700	.....	.....
Callicoon.....	63	.....	\$36,832	.....
Cohecton.....	63	2,400	.....	.....
Delaware.....	73	2,150	58,990	.....
Fallsburg (including Woodridge village).....	59	4,750	.....	.....
Forestburg.....	98	6,400	.....	.....
Freemont.....	64	1,000	.....	.....
Highland.....	62	1,915	.....	.....
Liberty (including Liberty village).....	57	23,900	233,200	.....
Lumberland.....	65	78,200	.....	.....
Mavakating (including Wurtsboro village).....	61	.....	.....	.....
Neversink.....	50	1,000	.....	.....
Rockland.....	51	9,625	116,875	.....
Thompson (including Monticello village).....	53	100	99,405	.....
Tusten.....	79	2,925	.....	.....
Total.....	.....	\$135,065	\$545,302	.....

NOTE.— For continuation of this table, see page 422.

SUFFOLK

Statement of the aggregate valuation of real

TOWNS	TAXES — (Continued)			
	Amount for court and stenog- rapher s purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Babylon (including Amityville and Babylon villages).....	\$862 38	\$1,548 05	\$20,282 15	.....
Brookhaven (including Bellport, Patchogue and Shoreham villages)	2,126 90	3,820 59	72,268 42	.....
East Hampton (including part of Sag Harbor village).....	558 66	1,011 03	19,123 73	.....
Huntington (including Northport village).....	1,502 97	2,701 03	51,001 45	.....
Islip (including Brightwaters vil- lage).....	2,195 59	3,945 71	74,633 15	.....
Riverhead.....	476 58	854 85	16,167 23	.....
Shelter Island (including Dering Harbor village).....	191 55	344 25	6,511 62	.....
Smithtown.....	516 13	925 80	17,512 08	.....
Southampton (including Southamp- ton village and part of Sag Harbor village).....	1,473 94	2,648 92	50,105 73	.....
Southold (including Greenport vil- lage).....	801 13	1,439 77	27,233 94	.....
Total.....	\$10,705 85	\$19,240 00	\$363,929 50	.....

SULLIVAN

Statement of the aggregate valuation of real

Bethel.....	\$35 40	\$204 51	\$7,716 65	.....
Callicoon.....	19 07	110 17	4,157 10	.....
Cochecton.....	24 63	142 29	5,369 07	.....
Delaware.....	21 70	125 38	4,730 93	.....
Fallsburg (including Woodridge vil- lage).....	42 05	242 97	9,168 13	.....
Forestburg.....	8 78	50 73	1,914 30	.....
Freemont.....	22 40	132 44	4,997 23	.....
Highland.....	9 96	57 52	2,170 52	.....
Liberty (including Liberty village) ..	70 03	404 61	15,266 94	.....
Lumberland.....	17 76	102 60	3,871 27	.....
Mamakating (including Westboro village).....	47 96	277 10	10,455 70	.....
Neversink.....	12 20	70 47	2,658 95	.....
Rockland.....	32 65	188 63	7,117 38	.....
Thompson (including Monticello village).....	58 04	335 37	12,654 51	.....
Tusten.....	14 25	82 32	3,106 17	.....
Total.....	\$436 86	\$2,527 11	\$95,354 84	.....

NOTE.— For continuation of this table, see page 423.

— Continued
and personal estate in Suffolk county, etc.

TOWNS	TAXES — (Concluded)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Babylon (including Amityville and Babylon villages).....	\$45,477 53	\$50,981 00	\$68,689 09	\$196,840 20
Brookhaven (including Bellport, Patchogue and Shoreham villages)	146,202 03	43,561 56	123,076 58	391,056 08
East Hampton (including part of Sag Harbor village).....	70,299 85	4,675 00	52,618 17	148,286 44
Huntington (including Northport village).....	114,683 84	16,221 23	101,726 19	287,926 71
Islip (including Brightwaters vil- lage).....	184,401 51	.....	107,412 13	372,588 09
Riverhead.....	51,310 14	.....	33,167 67	101,975 87
Shelter Island (including Dering Harbor village).....	8,601 13	.....	7,211 57	22,860 12
Smithtown.....	34,256 83	.....	23,479 40	76,690 26
Southampton (including Southamp- ton village and part of Sag Harbor village).....	161,638 00	57,554 00	92,683 74	366,104 33
Southold (including Greenport vil- lage).....	49,317 31	17,422 50	65,329 78	161,544 43
Total.....	\$866,188 17	\$190,415 29	\$675,393 72	\$2,125,872 53

— Continued
and personal estate in Sullivan county, etc.

Bethel.....	\$9,513 04	.....	\$5,267 04	\$22,736 64
Callicoon.....	7,052 80	.....	9,312 31	20,651 45
Cochecton.....	6,817 93	.....	3,677 27	16,031 19
Delaware.....	9,585 12	.....	8,529 24	22,992 37
Fallsburg (including Woodridge vil- lage).....	22,879 96	\$2,437 43	18,766 60	53,537 14
Forestburg.....	6,242 88	.....	1,494 82	9,711 51
Freemont.....	9,124 72	.....	6,197 89	20,474 68
Highland.....	6,872 72	.....	3,839 20	12,949 92
Liberty (including Liberty village)..	21,303 54	20,558 24	23,118 55	80,721 91
Lumberland.....	8,741 87	.....	2,648 45	15,381 95
Mamakating (including Wurtsboro village).....	11,917 12	600 00	12,309 96	35,607 84
Neversink.....	9,642 67	.....	3,992 09	16,376 38
Rockland.....	25,673 46	.....	12,607 55	45,619 67
Thompson (including Monticello village).....	26,929 44	14,822 14	23,528 76	78,328 26
Tusten.....	6,337 58	.....	2,886 44	12,426 76
Total.....	\$188,634 85	\$38,417 81	\$138,176 17	\$463,547 67

NOTE.— For continuation of this table, see page 424.

BUFFOLK

Statement of the aggregate valuation of real

TOWNS	Rate of tax per \$1 of assessment actual rate for cities and average rate for towns	RECEIPTS			
		Liquor licenses	Recording mortgages	Taxes on bank stock	From State for public schools
Babylon (including Amityville and Babylon villages)	.0274	\$9,413 72	\$1,432 24	\$3,159 11	\$7,176 75
Brookhaven (including Bellport, Patchogue and Shoreham villages)	.0196	12,563 73	2,496 24	4,567 95	16,356 90
East Hampton (including part of Sag Harbor village)	.0277	1,723 46	1,501 44	585 70	5,469 89
Huntington (including Northport village)	.0204	11,748 61	2,336 69	4,244 41	11,484 30
Islip (including Brightwaters village)	.0168	11,296 31	3,037 18	3,618 13	9,474 95
Riverhead	.0229	3,434 17	356 50	1,041 18	4,825 81
Shelter Island (including Dering Harbor village)	.0110	256 82	123 22	...	909 61
Smithtown	.0159	2,247 62	569 02	399 40	3,097 92
Southampton (including Southampton village and part of Sag Harbor village)	.0265	7,990 54	1,546 84	3,323 15	9,440 19
Southold (including Greenport village)	.0215	4,772 78	385 88	2,782 59	16,083 30
Total	...	\$65,447 76	\$13,785 25	\$23,721 62	\$84,369 61

SULLIVAN

Statement of the aggregate valuation of real

Bethel	.0446		\$193 87		\$2,310 92
Callicoon	.0609	\$1,770 01	72 67	\$368 32	4,257 01
Cochecton	.0364	1,182 20	155 03		1,426 57
Delaware	.0511	1,933 71	212 67	589 90	1,755 60
Fallsburg (including Woodridge village)	.0765	2,336 39	718 47		4,690 76
Forestburg	.0406	109 13	20 16		843 10
Freemont	.0490	1,427 73	190 98		2,732 04
Highland	.0744	754 78	94 86		1,019 13
Liberty (including Liberty village)	.0714	4,324 67	535 82	2,332 00	7,413 82
Lumberland	.0481	327 38	22 23		1,003 23
Mamakating (including Wurtsboro village)	.0426	1,575 77	242 22		3,727 25
Neversink	.0935	...	44 88		3,170 25
Rockland	.0954	1,320 78	255 86	1,168 75	4,017 12
Thompson (including Monticello village)	.0901	3,630 25	460 43	994 05	7,642 66
Tusten	.0391	484 51	114 68		896 00
Total	...	\$21,177 31	\$3,334 83	\$5,458 02	\$46,905 46

NOTE.—For conclusion of this table, see page 425.

— Concluded

and personal estate in Suffolk county, etc.

TOWNS	RECEIPTS — (Concluded)		Bonded indebtedness	Temporary indebtedness	Sinking funds
	Other sources, including licenses, fees and water rents	Aggregate			
Babylon (including Amityville and Babylon villages).....	\$98 00	\$21,279 82	\$139,820	.....	\$500
Brookhaven (including Bellport, Patchogue and Shoreham villages).....	289 50	36,274 32	156,975	.....	7,000
East Hampton (including part of Sag Harbor village).....	36 66	9,317 14	16,000	\$1,450	.....
Huntington (including Northport village).....	307 00	30,121 01	37,900	300	.....
Islip (including Brightwaters village).....	.....	27,426 57	69,750	.....	.....
Riverhead.....	.....	9,657 66	16,050	.....	.....
Shelter Island (including Dering Harbor village).....	.....	1,349 65	.....	.....	.....
Smithtown.....	.....	6,313 96	13,000	.....	.....
Southampton (including Southampton village and part of Sag Harbor village).....	10,781 03	33,081 75	263,613	3,123	3,000
Southold (including Greenport village).....	896 66	24,931 21	84,990	700	.....
Total.....	\$12,408 85	\$199,753 09	\$798,098	\$5,573	\$10,500

— Concluded

and personal estate in Sullivan county, etc.

Bethel.....	.....	\$2,504 79	.....	.....
Callicoon.....	.....	6,468 01	\$18,418	.....
Corbecton.....	.....	2,763 80	.....	.....
Delaware.....	.....	4,491 88	2,385	.....
Fallsburg (including Woodridge village).....	\$998 00	8,743 62	73,000	.....
Forestburg.....	.....	972 39	16,500	.....
Freemont.....	.....	4,350 75	.....	.....
Highland.....	.....	1,868 77	.....	.....
Liberty (including Liberty village).....	10,727 95	25,334 26	245,190	.....
Lumberland.....	.....	1,352 84	12,000	.....
Mamakating (including Wurtsboro village).....	.....	5,545 24	3,000	.....
Neversink.....	.....	3,215 13	1,500	.....
Portland.....	.....	6,762 51	18,000	.....
Thompson (including Monticello village).....	14,058 07	26,785 46	316,300	.....
Tusten.....	.....	1,495 19	.....	.....
Total.....	\$25,784 02	\$102,654 64	\$706,293	.....
		County.....	167,431	.....
			\$873,724	.....

TIOGA

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns of

TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of cor- porations and special fran- chises	Equalized value of real estate, including village property, real estate of cor- porations and special fran- chises
Barton (including Waverly village) .	35,463	6,682	\$3,616,948	\$3,560,801
Berkshire.....	18,992	875	464,745	467,698
Candor (including Candor village) ..	57,513	2,896	1,310,500	1,318,827
Newark Valley (including Newark Valley village).....	30,928	1,975	891,920	897,587
Nichols (including Nichols village) .	20,919	1,533	1,057,985	1,053,007
Owego (including Owego village)...	61,774	7,466	4,579,356	4,608,452
Richford.....	22,921	913	422,871	425,537
Spencer (including Spencer village) .	30,420	1,205	758,635	763,435
Tioga.....	35,738	2,004	1,192,377	1,199,933
Total.....	314,668	25,549	\$14,295,337	\$14,295,337

TOMPKINS

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns

Caroline.....	34,747	1,676	\$845,572	\$817,736
Danby.....	33,286	1,230	743,105	718,659
Dryden (including Dryden and Freeville villages).....	58,286	3,556	2,229,250	2,247,657
Enfield.....	22,207	1,057	583,862	564,654
Groton (including Groton village) ..	30,725	3,501	1,587,780	1,600,890
Ithaca, city.....	2,940	16,750	10,919,280	11,009,438
Ithaca (including Cayuga Heights village).....	16,293	1,893	1,872,676	1,811,072
Lansing.....	37,789	2,612	1,357,765	1,383,696
Newfield (including Newfield vil- lage).....	36,997	1,647	751,531	726,808
Ulyases (including Trumansburg village).....	19,818	2,613	1,234,181	1,244,372
Total.....	293,088	36,535	\$22,125,002	\$22,125,002

NOTE.— For continuation of this table, see page 427.

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking Tioga county for the year 1916.

TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessment under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	TAXES
				Amount for State purposes
Barton (including Waverly village).....	92	\$46,150	\$295,057	.....
Berkshire.....	90	2,800	.....	.....
Candor (including Candor village).....	90	26,150	71,039	.....
Newark Valley (including Newark Valley village).....	90	18,795	31,608	.....
Nichols (including Nichols village).....	91	14,000	38,862	.....
Owego (including Owego village).....	90	199,575	304,672	.....
Richford.....	90	.....	.....	.....
Spencer (including Spencer village).....	90	7,550	35,000	.....
Tioga.....	90	7,975	.....	.....
Total.....	.....	\$322,995	\$776,238	.....

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking and city of Tompkins for the year 1916.

Caroline.....	98	\$15,300	.....	.....
Danby.....	98	5,300	.....	.....
Dryden (including Dryden and Freeville villages).....	94	18,370	\$57,296	.....
Enfield.....	98	7,200	.....	.....
Groton (including Groton village).....	94	36,300	135,263	.....
Ithaca, city.....	94	484,050	688,378	.....
Ithaca (including Cayuga Heights village).....	98	35,500	.....	.....
Lansing.....	93	16,400	.....	.....
Newfield (including Newfield village).....	98	14,100	.....	.....
Olymes (including Trumansburg village).....	94	43,050	75,093	.....
Total.....	.....	\$675,570	\$956,030	.....

NOTE.— For continuation of this table, see page 428.

TIOGA

Statement of the aggregate valuation of real

TOWNS	TAXES — (Continued)			
	Amount for court and stenog- rapher's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Barton (including Waverly village) .	\$302 36	\$710 60	\$15,642 12	.....
Berkshire.....	39 43	92 70	2,040 43	.....
Candor (including Candor village) .	112 74	264 98	5,832 69	.....
Newark Valley (including Newark Valley village) .	76 81	180 54	3,974 02	.....
Nichols (including Nichols village) .	89 44	210 21	4,627 24	.....
Owego (including Owego village) .	403 02	947 24	20,850 76	.....
Richford.....	35 68	83 83	1,845 48	.....
Spencer (including Spencer village) .	64 63	151 89	3,343 57	.....
Tioga.....	101 26	237 97	5,238 36	.....
Total.....	\$1,225 37	\$2,879 96	\$63,394 67	.....

TOMPKINS

Statement of the aggregate valuation of real

Caroline.....	\$66 93	\$169 93	\$2,962 14	.....
Danby.....	58 16	147 68	2,586 21	.....
Dryden (including Dryden and Freeville villages) .	182 02	462 26	8,070 11	.....
Enfield.....	45 95	116 65	2,033 70	.....
Groton (including Groton village) .	131 51	333 98	5,832 34	.....
Ithaca, city.....	923 20	2,344 69	40,977 08	\$177,924 75
Ithaca (including Cayuga Heights village) .	148 33	376 70	6,564 07	.....
Lansing.....	112 48	285 60	4,978 81	.....
Newfield (including Newfield vil- lage) .	59 52	151 14	2,646 56	.....
Ulysses (including Trumansburg village) .	103 43	262 62	4,584 52	.....
Total.....	\$1,831 53	\$4,651 25	\$81,235 54	\$177,924 75

NOTE.— For continuation of this table, see page 429.

— Continued

and personal estate in Tioga county, etc.

TOWNS	TAXES — (Concluded)			
	Amount for town purposes	Amount for village purposes	Amount for school- purposes	Aggregate taxes
Barton (including Waverly village) .	\$15,188 19	\$28,372 37	\$43,018 11	\$103,233 75
Berkshire.....	3,839 19	.....	3,587 01	9,598 76
Candor (including Candor village) ..	15,303 66	1,380 56	11,058 34	34,012 97
Newark Valley (including Newark Valley village).....	8,199 15	3,279 96	8,069 68	23,780 16
Nichols (including Nichols village) ..	6,676 16	1,772 94	9,008 85	22,384 84
Owego (including Owego village) ...	26,358 23	50,796 91	33,071 71	132,427 87
Richford.....	5,282 52	.....	3,399 04	10,646 55
Spencer (including Spencer village) .	7,688 27	1,650 60	8,461 43	21,360 39
Tioga.....	10,945 95	.....	6,049 52	22,573 06
Total.....	\$99,541 32	\$87,253 34	\$125,723 69	\$380,018 35

— Continued

and personal estate in Tompkins county, etc.

Caroline.....	\$7,333 18	.....	\$6,728 18	\$17,260 36
Danby.....	7,318 06	.....	5,629 46	15,739 57
Dryden (including Dryden and Freeville villages).....	20,079 15	\$4,150 14	14,478 47	47,422 15
Enfield.....	6,646 06	.....	3,232 16	12,074 52
Groton (including Groton village) ..	14,696 87	9,175 80	15,741 70	45,912 20
Ithaca, city.....	.....	.....	115,044 90	337,214 62
Ithaca (including Cayuga Heights village).....	11,180 60	889 95	6,998 31	26,157 96
Lansing.....	11,024 28	.....	8,436 58	24,837 75
Newfield (including Newfield vil- lage).....	11,743 23	723 29	5,759 73	21,083 47
Ulysses (including Trumansburg village).....	14,860 53	5,935 36	8,730 47	34,476 93
Total....	\$104,881 96	\$20,874 54	\$190,779 96	\$582,179 53

NOTE.— For continuation of this table, see page 430.

TIOGA

Statement of the aggregate valuation of real

TOWNS	Rate of tax per \$1 of assess- ment actual rate for cities and aver- age rate for towns	RECEIPTS			
		Liquor licenses	Record- ing mort- gages	Taxes on bank stock	From State for public schools
Barton (including Waverly village)	.0281	.....	\$332 22	\$2,950 57	\$8,169 53
Berkshire.....	.0205	.....	35 21	.....	1,916 18
Candor (including Candor vlliage)	.0254	.....	115 96	710 39	4,877 74
Newark Valley (including Newark Valley village).....	.0261	.....	62 81	316 08	5,132 60
Nichols (including Nichols village)	.0208	.....	88 78	388 62	2,504 45
Owego (including Owego village)..	.0277	.....	328 26	3,046 72	11,253 88
Richford.....	.0251	.....	46 35	.....	1,811 50
Spencer (including Spencer village)	.0278	.....	71 34	350 00	4,999 06
Tioga.....	.0188	.....	158 81	.....	3,402 99
Total.....	.....	.....	\$1,239 74	\$7,762 38	\$44,068 02

TOMPKINS

Statement of the aggregate valuation of real

Caroline.....	.0200	.....	\$47 90	.....	\$3,496 41
Danby.....	.0210	.....	58 88	.....	2,565 01
Dryden (including Dryden and Freeville villages).....	.0210	.....	210 65	\$572 96	5,181 57
Enfield.....	.0204	.....	55 67	.....	2,058 51
Groton (including Groton village).	.0282	.....	237 23	1,352 63	4,445 50
Ithaca, city.....	.0318	\$16,222 20	1,920 05	6,883 78	10,871 03
Ithaca (including Cayuga Heights village).....	.0137	.....	162 29	.....	1,219 76
Lansing.....	.0180	235 20	68 11	.....	4,170 81
Newfield (including Newfield vil- lage).....	.0275	.....	52 25	.....	3,885 62
Ulysses (including Trumansburg village).....	.0269	.....	922 31	750 93	4,095 17
Total.....	.....	\$16,457 40	\$3,735 34	\$9,560 30	\$41,989 39

NOTE.— For conclusion of this table, see page 431.

— Concluded

and personal estate in Tioga county, etc.

TOWNS	RECEIPTS — (Concluded)		Bonded indebtedness	Temporary indebtedness	Sinking funds
	Other sources, including licenses, fees and water rents	Aggregate			
Barton (including Waverly village)	\$13,532 03	\$24,984 35	\$295,000	.....	.....
Berkshire.....		1,951 39	.....	.....	.....
Candor (including Candor village)	129 00	5,833 09	24,000	.....	.....
Newark Valley (including Newark Valley village).....	142 73	5,654 31	29,000	.....	.....
Nichols (including Nichols village).....		2,981 85	17,220	.....	.....
Owego (including Owego village).....	3,686 47	18,315 33	47,500	.....	.....
Richford.....		1,857 85	.....	.....	.....
Spencer (including Spencer village).....		5,420 40	6,300	.....	.....
Tioga.....		3,561 80	.....	.....	.....
Total.....	\$17,490 23	\$70,560 37	\$419,020	.....	.....
		County.....	18,000		
			\$437,020		

— Concluded

and personal estate in Tompkins county, etc.

Caroline.....		\$3,544 31	\$5,752	.....	.....
Danby.....		2,623 89	.....	.....	.....
Dryden (including Dryden and Freeville villages).....	\$39 33	6,004 51	53,000	.....	.....
Esfield.....		2,114 18	2,700	.....	.....
Groton (including Groton village).....	56 60	6,091 96	54,950	.....	.....
Ithaca, city.....	3,649 87	39,546 93	1,540,000	.....	.....
Ithaca (including Cayuga Heights village).....		1,382 05	17,500	.....	.....
Lansing.....		4,474 12	11,611	.....	.....
Newfield (including Newfield village).....	76 00	4,013 87	52,000	.....	.....
Ulysses (including Trumansburg village).....		5,768 41	96,500	.....	.....
Total.....	\$3,821 80	\$75,564 23	\$1,834,013	.....	.....
		County.....	200,000		
			\$2,034,013		

ULSTER

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns

CITIES AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of cor- porations and special fran- chises	Equalized value of real estate, including village property, real estate of cor- porations and special fran- chises
Denning.....	63,668	531	\$134,719	\$114,205
Esopus (including Rifton village)...	22,247	4,643	1,527,787	2,297,049
Gardiner.....	26,588	1,328	484,318	714,694
Hardenburg.....	53,646	565	142,179	120,528
Hurley.....	20,721	1,189	638,764	605,960
Kingston, city.....	4,377	26,354	15,506,342	13,006,757
Kingston.....	4,504	323	29,338	33,397
Lloyd.....	19,352	2,865	1,571,510	1,647,733
Marbletown.....	31,696	2,709	976,756	1,297,234
Marlboro (including Marlboro vil- lage).....	14,300	4,308	1,335,677	1,297,983
New Paltz (including New Paltz village).....	19,979	2,569	710,936	1,030,032
Olive.....	37,168	2,921	852,960	730,851
Plattekill.....	20,890	1,928	401,609	581,868
Rochester.....	51,575	2,715	608,534	836,065
Rosendale (including Rosendale vil- lage).....	10,912	2,886	687,107	829,590
Saugerties (including Saugerties vil- lage).....	37,603	9,856	3,410,719	2,922,445
Shandaken (including Pine Hill vil- lage).....	67,811	2,736	1,180,918	1,069,351
Shawangunk.....	35,039	2,392	757,170	928,246
Ulster.....	15,077	3,437	1,134,541	1,051,247
Wawarsing (including Ellenville vil- lage).....	73,470	7,507	1,352,948	2,395,807
Woodstock.....	37,085	1,605	577,802	511,587
Total.....	667,708	85,367	\$34,022,634	\$34,022,634

WARREN

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns

Bolton.....	35,217	1,397	\$1,360,898	\$1,263,760
Caldwell (including Lake George village).....	18,960	1,642	1,277,810	1,079,785
Chester.....	45,507	1,630	431,899	419,962
Glens Falls, city.....	2,745	16,323	9,186,910	9,569,824
Hague.....	38,688	943	354,397	361,155
Horicon.....	37,761	1,056	195,840	201,467
Johnsburg.....	111,182	2,358	718,172	670,757
Luzerne.....	32,965	1,070	298,154	285,995
Queensbury.....	36,964	2,721	1,646,094	1,622,826
Stony Creek.....	52,519	719	166,835	164,477
Thurman.....	49,393	807	228,917	216,654
Warrensburg.....	34,792	2,311	759,530	748,794
Total.....	496,693	32,977	\$16,625,450	\$16,625,456

NOTE.— For continuation of this table, see page 433.

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking and city of Ulster county for the year 1916.

CITIES AND TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessment under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	TAXES
				Amount for State purposes
Denning.....	94			
Esopus (including Rifton village)...	53	\$73,200		
Gardiner.....	54			
Hardenburg.....	94	1,600		
Hurley.....	84	8,200		
Kingston, city.....	95	269,700	\$1,437,140	
Kingston.....	70			
Lloyd.....	76	10,850	91,103	
Marbletown.....	60	20,200		
Marlboro (including Marlboro village).....	82	6,500	43,959	
New Paltz (including New Paltz village).....	55	2,500	215,744	
Olive.....	93	4,650		
Plattekill.....	55	2,175		
Rochester.....	58	1,800		
Rosendale (including Rosendale village).....	66	2,200		
Saugerties (including Saugerties village).....	93	16,500	427,840	
Shandaken (including Pine Hill village).....	88	5,550		
Shawangunk.....	65	11,050	34,450	
Ulster.....	86	150		
Wawarsing (including Ellenville village).....	45	13,300	244,283	
Woodstock.....	90	2,950		
Total.....		\$453,075	\$2,404,519	

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking and city of Warren county for the year 1916.

Bolton.....	77	\$46,050		
Caldwell (including Lake George village).....	84	167,119	\$42,518	
Chester.....	73			
Glens Falls, city.....	68	1,491,986	1,353,486	
Hague.....	70	15,700		
Horicon.....	69	11,200		
Johnsburg.....	76	75,275	65,634	
Luzerne.....	74	5,500		
Queensbury.....	72	4,165		
Stony Creek.....	72			
Thurman.....	75			
Warrensburg.....	72	189,394	131,444	
Total.....		\$2,006,389	\$1,593,082	

NOTE.—For continuation of this table, see page 434.

ULSTER

Statement of the aggregate valuation of real

CITIES AND TOWNS	TAXES — (Continued)			
	Amount for court and stenog- rapher's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Denning.....	\$6 13	\$21 57	\$814 38	.....
Esopus (including Rifton village)...	150 43	424 42	16,902 52	.....
Gardiner.....	41 35	131 98	5,096 56	.....
Hardenburg.....	6 59	23 03	870 90	.....
Hurley.....	35 45	113 50	4,379 65	.....
Kingston, city.....	778 27	2,441 67	87,738 37	\$373,789 92
Kingston.....	1 39	6 71	238 13	.....
Lloyd.....	96 73	305 52	11,827 53	.....
Marbletown.....	76 72	242 79	9,394 76	.....
Marlboro (including Marlboro vil- lage).....	75 96	240 41	9,302 44	.....
New Paltz (including New Paltz village).....	60 01	190 41	7,363 08	.....
Olive.....	42 58	135 80	5,244 93	.....
Plattekill.....	33 67	107 87	4,164 85	.....
Rochester.....	48 58	154 62	5,974 89	.....
Rosendale (including Rosendale vil- lage).....	48 23	153 50	5,931 58	.....
Saugerties (including Saugerties vil- lage).....	171 84	540 94	20,957 96	.....
Shandaken (including Pine Hill vil- lage).....	62 49	198 20	7,665 23	.....
Shawangunk.....	54 53	173 27	6,698 21	.....
Ulster.....	61 11	193 88	7,497 61	.....
Wawarsing (including Ellenville vil- lage).....	140 76	443 52	17,179 62	.....
Woodstock.....	29 62	95 17	3,669 20	.....
Total.....	\$2,022 44	\$6,338 78	\$238,912 40	\$373,789 92

WARREN

Statement of the aggregate valuation of real

Bolton.....	\$57 81	\$192 82	\$8,198 27	.....
Caldwell (including Lake George village).....	70 89	236 42	10,049 52	.....
Chester.....	23 77	79 27	3,371 42	.....
Glens Falls, city.....	624 99	2,084 19	88,674 28	\$132,366 37
Hague.....	21 19	70 67	3,004 99	.....
Horicon.....	12 04	40 18	1,708 21	.....
Johnsburg.....	42 40	141 43	6,015 47	.....
Luzerne.....	16 39	54 67	2,325 38	.....
Queensbury.....	91 89	306 44	13,031 09	.....
Stony Creek.....	9 30	31 02	1,318 56	.....
Thurman.....	12 40	41 35	1,757 61	.....
Warrensburg.....	53 39	178 08	7,569 66	.....
Total.....	\$1,036 46	\$3,456 54	\$147,024 46	\$132,366 37

NOTE.— For continuation of this table, see page 435.

— Continued

and personal estate in Ulster county, etc.

CITIES AND TOWNS	TAXES — (Concluded)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Denning.....	\$5,786 81		\$1,723 47	\$8,352 36
Esopus (including Rifton village)...	16,820 92	\$1,232 22	11,436 68	46,967 19
Gardiner.....	9,422 44		4,006 53	18,698 86
Hardenburg.....	6,840 49		2,543 75	10,284 76
Hurley.....	4,365 81		3,747 28	12,641 69
Kingston, city.....			146,645 00	611,393 23
Kingston.....	1,996 11		615 30	2,857 64
Lloyd.....	20,852 65		16,369 35	49,451 78
Marbletown.....	12,027 11		6,351 54	28,092 92
Marlboro (including Marlboro vil- lage).....	15,389 65	5,227 81	13,969 94	44,206 21
New Paltz (including New Paltz village).....	10,158 62	10,742 76	1,923 30	30,438 18
Olive.....	8,570 41		8,532 08	22,534 80
Plattekill.....	9,662 11		6,389 02	20,357 52
Rochester.....	15,013 66		6,821 17	28,012 92
Rosendale (including Rosendale vil- lage).....	9,233 36	3,200 00	6,059 84	24,626 51
Saugerties (including Saugerties vil- lage).....	32,206 57	15,105 05	36,323 62	105,305 98
Shandaken (including Pine Hill vil- lage).....	21,913 09	1,600 00	9,862 30	41,301 31
Shawangunk.....	19,156 67		8,808 16	34,890 84
Ulster.....	10,084 63		6,474 84	24,312 07
Wawarsing (including Ellenville vil- lage).....	36,231 01	14,493 07	31,218 54	99,706 52
Woodstock.....	7,868 32		3,597 92	15,260 23
Total.....	\$273,609 44	\$51,600 91	\$333,419 63	\$1,279,693 52

— Continued

and personal estate in Warren county, etc.

Bolton.....	\$10,577 60		\$5,379 07	\$24,405 57
Caldwell (including Lake George village).....	8,700 29	\$6,154 66	10,001 44	35,213 22
Chester.....	8,131 31		7,025 52	18,631 29
Glens Falls, city.....			78,874 86	302,624 69
Hague.....	8,500 76		3,806 23	15,403 84
Horicon.....	4,766 22		4,115 46	10,642 11
Johnsburg.....	14,206 20		9,568 91	29,974 41
Luzerne.....	8,815 31		8,861 00	20,072 75
Queensbury.....	18,352 59		10,191 72	41,973 73
Stony Creek.....	5,691 41		2,575 39	9,625 68
Thurman.....	6,042 98		1,580 85	9,435 19
Warrensburg.....	10,769 72		10,638 66	29,209 51
Total.....	\$104,554 39	\$6,154 66	\$152,619 11	\$547,211 99

NOTE.— For continuation of this table, see page 436.

ULSTER

Statement of the aggregate valuation of real

CITIES AND TOWNS	Rate of tax per \$1 of assess- ment actual rate for cities and aver- age rate for towns	RECEIPTS			
		Liquor licenses	Record- ing mort- gages	Taxes on bank stock	From State for public schools
Denning.....	.0619		\$4 82		\$1,700 25
Esopus (including Rifton village).....	.0293	\$832 76	246 24		2,853 23
Gardiner.....	.0386	610 05	94 93		1,202 58
Hardenburg.....	.0715		8 68		1,484 41
Hurley.....	.0195	330 75	20 19		1,300 97
Kingston, city.....	.0332	39,605 64	1,250 57	\$14,227 68	15,470 33
Kingston.....	.0974	308 25	3 92		391 29
Lloyd.....	.0312	1,340 27	1,213 63	234 50	3,611 19
Marbletown.....	.0281	1,102 50	52 16		2,316 96
Marlboro (including Marlboro vil- lage).....	.0329	893 76	221 19	95 74	2,312 66
New Paltz (including New Paltz village).....	.0426	887 51	89 10	533 97	2,803 41
Olive.....	.0262	117 60	40 29		2,516 21
Plattekill.....	.0504		125 47		2,021 29
Rochester.....	.0458		103 16		2,796 05
Rosendale (including Rosendale village).....	.0357	2,013 54	73 16		1,299 85
Saugerties (including Saugerties village).....	.0307	7,537 07	154 12	1,270 68	5,883 14
Shandaken (including Pine Hill vil- lage).....	.0348	1,784 59	96 22		2,119 69
Shawangunk.....	.0454		121 57	112 55	2,663 06
Ulster.....	.0214	3,732 71	171 58		1,384 48
Wawarsing (including Ellenville village).....	.0729	4,938 11	324 85	411 13	9,989 13
Woodstock.....	.0262		102 27		1,189 33
Total.....		\$66,035 11	\$4,518 12	\$16,886 25	\$67,509 40

WARREN

Statement of the aggregate valuation of real

Bolton.....	.0173	\$266 45	\$83 70		\$2,043 39
Caldwell (including Lake George village).....	.0243	759 27	81 63	\$425 18	1,643 90
Chester.....	.0431	823 60	38 20		3,977 10
Glens Falls, city.....	.0321	18,269 19	1,105 88	13,534 86	6,254 46
Hague.....	.0416		25 16		1,006 18
Horicon.....	.0514	514 50	26 06		1,805 72
Johnsburg.....	.0377	1,334 40	22 24	656 34	3,704 44
Luzerne.....	.0661	422 63	61 11		2,288 50
Queensbury.....	.0254	1,331 46	174 17		2,882 58
Stony Creek.....	.0576	110 25	1 42		1,838 12
Thurman.....	.0412	110 25	3 32		1,054 14
Warrensburg.....	.0307	1,549 40	25 17	1,314 44	2,837 10
Total.....		\$25,491 40	\$1,645 06	\$15,930 82	\$31,335 63

NOTE.— For conclusion of this table, see page 437.

— Concluded

and personal estate in Ulster county, etc.

CITIES AND TOWNS	RECEIPTS — (Concluded)		Bonded indebtedness	Temporary indebtedness	Sinking funds
	Other sources, including licenses, fees and water rents	Aggregate			
Denning.....		\$1,705 07			
Esopus (including Rifton village).....		3,932 23	\$13,000		
Gardiner.....		1,907 56	1,600		
Hardenburg.....		1,493 09			
Harley.....		1,651 89	500		
Kingston, city.....	\$4,019 94	74,574 16	1,126,500		
Kingston.....		703 37			
Lloyd.....		6,399 59	27,000		
Marbletown.....		3,471 62			
Marlboro (including Marlboro village).....		3,723 35	41,277		
New Paltz (including New Paltz village).....	1,193 22	5,507 21	58,500		
Olive.....		2,674 10			
Plattekill.....		2,146 76	6,627		
Rochester.....		2,899 21	6,800		
Rosendale (including Rosendale village).....	1,136 45	4,523 00			
Saugerties (including Saugerties village).....	524 93	15,369 94	202,502		
Shandaken (including Pine Hill village).....	87 90	4,088 40	55,500		
Shawangunk.....		2,897 18	37,500		
Ulster.....		5,288 77			
Wawarsing (including Ellenville village).....	528 45	16,191 67	134,000		
Woodstock.....		1,291 60			
Total.....	\$7,490 89	\$162,439 77	\$1,711,306		
		County.....	477,000		
			\$2,188,306		

— Concluded

and personal estate in Warren county, etc.

Bolton.....		\$2,390 54			
Caldwell (including Lake George village).....	\$285 60	3,195 58			
Chester.....		4,838 90			
Glens Falls, city.....	1,180 00	40,344 59			
Hague.....		1,031 34			
Horicon.....		2,346 28	\$2,450		
Johnsburg.....		5,717 42			
Luzerne.....		2,772 24	15,000		
Queensbury.....		4,388 21			
Stony Creek.....		1,949 79			
Thurman.....		1,167 71			
Warrensburg.....		5,726 11	2,000		
Total.....	\$1,465 60	\$75,868 51	\$19,450		
		County.....	70,000	\$47,250	
			\$89,450	\$47,250	

WASHINGTON

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns of

TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of cor- porations and special fran- chises	Equalized value of real estate, including village property, real estate of cor- porations and special fran- chises
Argyle (including Argyle village)...	34,481	1,674	\$849,120	\$657,364
Cambridge (including part of Cam- bridge village).....	22,943	1,651	965,845	806,493
Dresden.....	30,960	514	251,373	311,909
Easton.....	38,944	2,118	1,336,931	1,002,937
Fort Ann (including Fort Ann vil- lage).....	63,766	2,302	897,002	908,972
Fort Edward (including Fort Ed- ward village).....	14,674	5,731	2,152,930	2,390,519
Granville (including Granville vil- lage).....	33,041	6,381	2,387,563	2,216,323
Greenwich (including Greenwich vil- lage).....	25,602	4,321	2,235,860	1,994,787
Hampton.....	13,252	671	365,345	446,614
Hartford.....	26,674	1,171	536,554	458,855
Hebron.....	34,523	1,356	791,466	598,021
Jackson.....	23,333	988	663,963	560,077
Kingsbury (including Hudson Falls village).....	28,825	7,288	2,726,463	3,867,685
Putnam.....	20,139	579	408,940	534,572
Salem (including Salem village)....	31,797	2,473	1,081,018	1,017,082
White Creek (including part of Cam- bridge village).....	26,578	2,275	1,083,279	1,081,162
Whitehall (including Whitehall vil- lage).....	30,692	5,462	2,150,730	2,030,920
Total.....	500,224	46,955	\$20,884,382	\$20,884,382

WAYNE

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns of

Arcadia (including Newark village)...	29,087	8,184	\$5,737,010	\$5,792,712
Butler.....	21,883	1,754	846,486	1,033,300
Galen (including Clyde village)....	33,782	4,643	3,590,207	3,414,306
Huron.....	21,664	1,681	1,095,374	1,041,611
Lyons (including Lyons village)....	21,421	6,195	3,626,594	3,617,150
Macedon (including Macedon vil- lage).....	22,525	2,483	2,327,458	2,163,120
Marion.....	17,695	2,435	1,360,032	1,390,402
Ontario.....	19,447	2,934	1,495,868	1,653,267
Palmyra (including Palmyra village)	19,385	4,197	3,901,275	3,506,279
Rose.....	20,615	2,243	1,283,566	1,345,876
Savannah (including Savannah vil- lage).....	21,889	1,639	1,431,914	1,482,420
Sodus.....	39,880	5,757	2,804,935	3,058,742
Walworth.....	20,794	2,308	1,298,220	1,166,778
Williamson.....	20,890	3,762	2,037,860	2,193,018
Wolcott (including Red Creek and Wolcott villages).....	21,220	3,261	1,517,145	1,494,963
Total.....	352,177	53,476	\$34,353,944	\$34,353,944

NOTE.— For continuation of this table, see page 439.

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking Washington county for the year 1916.

TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessments under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	Taxes
				Amount for State purposes
Argyle (including Argyle village)...	84	\$10,250	\$57,895	.....
Cambridge (including part of Cambridge village).....	78	75,385	.....	.....
Dresden.....	52	.....	.....	.....
Easton.....	87	20,060	.....	.....
Fort Ann (including Fort Ann village).....	64	57,610	.....	.....
Fort Edward (including Fort Edward village).....	58	12,900	119,555	.....
Granville (including Granville village).....	70	81,900	229,479	.....
Greenwich (including Greenwich village).....	73	124,600	106,880	.....
Hampton.....	53	.....	.....	.....
Hartford.....	76	22,150	.....	.....
Hebron.....	86	13,050	.....	.....
Jackson.....	77	25,400	.....	.....
Kingsbury (including Hudson Falls village).....	45	34,000	385,013	.....
Putnam.....	49	7,700	.....	.....
Salem (including Salem village)....	69	72,200	138,607	.....
White Creek (including part of Cambridge village).....	65	176,750	93,636	.....
Whitehall (including Whitehall village).....	69	89,500	208,317	.....
Total.....	.....	\$823,455	\$1,339,382	.....

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking Wayne county for the year 1916.

Arcadia (including Newark village).....	\$109,000	\$430,803	.....
Butler.....	9,730	.....	.....
Galen (including Clyde village).....	52,800	64,839	.....
Huron.....	300	.....	.....
Lyons (including Lyons village).....	74,700	202,569	.....
Macedon (including Macedon village).....	5,300	.....	.....
Marion.....	15,350	26,380	.....
Ontario.....	13,620	36,227	.....
Palmyra (including Palmyra village).....	104,200	127,200	.....
Rose.....	11,900	36,033	.....
Savannah (including Savannah village).....	2,650	.....	.....
Sodus.....	47,175	56,729	.....
Walworth.....	16,100	.....	.....
Williamson.....	46,650	115,587	.....
Wolcott (including Red Creek and Wolcott villages).....	14,400	114,688	.....
Total.....	\$523,875	\$1,211,055	.....

NOTE.— For continuation of this table, see page 440.

WASHINGTON

Statement of the aggregate valuation of real

TOWNS	TAXES — (Continued)			
	Amount for court and stenog- rapher's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Argyle (including Arygle village)...	\$40 15	\$111 25	\$4,003 00	.....
Cambridge (including part of Cam- bridge village).....	53 40	146 55	5,169 05	.....
Dresden.....	18 75	51 94	1,818 75	.....
Easton.....	61 50	170 39	5,996 30	.....
Fort Ann (including Fort Ann vil- lage).....	58 00	160 95	5,675 65	.....
Fort Edward (including Fort Ed- ward village).....	144 25	400 25	14,087 65	.....
Granville (including Granville vil- lage).....	140 00	382 85	13,371 75	.....
Greenwich (including Greenwich vil- lage).....	127 25	352 95	12,422 80	.....
Hampton.....	26 85	74 40	2,617 85	.....
Hartford.....	27 94	80 10	2,829 45	.....
Hebron.....	36 75	101 80	3,581 85	.....
Jackson.....	35 25	97 55	3,431 80	.....
Kingsbury (including Hudson Falls village).....	234 15	649 70	22,869 75	.....
Putnam.....	32 60	90 30	3,178 55	.....
Salem (including Salem village)....	65 50	181 40	6,384 85	.....
White Creek (including part of Cam- bridge village).....	75 80	209 50	7,373 25	.....
Whitehall (including Whitehall vil- lage).....	127 35	353 45	12,428 80	.....
Total.....	\$1,305 49	\$3,615 33	\$127,241 10	.....

WAYNE

Statement of the aggregate valuation of real

Arcadia (including Newark village)...	\$291 00	\$1,252 97	\$13,364 72	.....
Butler.....	51 43	221 44	2,361 99	.....
Galen (including Clyde village)....	170 95	738 09	7,851 43	.....
Huron.....	51 37	221 20	2,359 46	.....
Lyons (including Lyons village)....	182 04	783 80	8,360 37	.....
Macedon (including Macedon vil- lage).....	106 92	460 37	4,910 49	.....
Marion.....	69 31	298 45	3,183 39	.....
Ontario.....	82 19	353 89	3,774 75	.....
Palmyra (including Palmyra village)	178 02	766 53	8,176 11	.....
Rose.....	66 95	288 26	3,074 75	.....
Savannah (including Savannah vil- lage).....	73 22	315 29	3,363 01	.....
Sodus.....	153 15	659 40	7,033 50	.....
Walworth.....	58 33	251 13	2,678 69	.....
Williamson.....	110 43	475 50	5,071 84	.....
Wolcott (including Red Creek and Wolcott villages).....	74 42	320 45	3,418 03	.....
Total.....	\$1,719 73	\$7,404 77	\$78,982 53	.....

NOTE.— For continuation of this table, see page 441.

— Continued

and personal estate in Washington county, etc.

TOWNS	TAXES — (Concluded)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Argyle (including Argyle village)...	\$7,147 14	\$1,555 32	\$4,292 66	\$17,149 52
Cambridge (including part of Cambridge village).....	5,332 59	2,136 30	3,769 24	16,607 13
Dresden.....	3,931 01	.....	2,596 26	8,416 71
Easton.....	21,758 66	.....	5,561 27	33,548 12
Fort Ann (including Fort Ann village).....	10,211 40	1,755 60	6,152 41	24,014 01
Fort Edward (including Fort Edward village).....	21,173 20	22,521 96	27,939 61	86,266 92
Granville (including Granville village).....	11,370 26	17,500 00	26,918 42	69,683 28
Greenwich (including Greenwich village).....	13,794 80	12,000 00	20,241 24	58,939 04
Hampton.....	2,375 58	.....	1,700 99	6,795 67
Hartford.....	6,263 04	.....	4,176 26	13,376 79
Hebron.....	5,900 67	.....	3,635 84	13,256 91
Jackson.....	5,736 41	.....	2,421 59	11,722 60
Kingsbury (including Hudson Falls village).....	12,282 98	48,723 08	39,085 40	123,845 06
Putnam.....	3,350 05	.....	2,158 47	8,809 97
Salem (including Salem village)....	7,768 16	11,414 61	9,419 83	35,234 35
White Creek (including part of Cambridge village).....	7,596 66	8,545 23	13,104 81	36,905 25
Whitehall (including Whitehall village).....	11,066 95	16,335 60	37,364 24	77,676 39
Total.....	\$157,059 56	\$142,487 70	\$210,538 54	\$642,247 72

— Continued

and personal estate in Wayne county, etc.

Arcadia (including Newark village)...	\$29,670 21	\$31,958 31	\$48,000 35	\$124,537 56
Butler.....	9,121 73	.....	3,283 29	15,039 88
Calen (including Clyde village)....	18,506 59	12,259 67	17,733 25	57,257 98
Huron.....	11,067 97	.....	3,959 73	17,659 73
Lyons (including Lyons village)....	20,100 84	37,904 27	25,630 58	92,961 90
Macedon (including Macedon village).....	11,250 01	1,115 58	9,659 81	27,503 18
Marion.....	11,906 39	.....	9,569 69	25,027 23
Ontario.....	14,644 45	.....	12,372 44	31,227 72
Palmyra (including Palmyra village)	12,948 01	16,900 00	21,642 23	60,610 90
Rose.....	10,967 60	.....	9,074 78	23,472 34
Savannah (including Savannah village).....	10,934 57	3,850 00	9,811 93	28,348 02
Sodus.....	64,499 33	.....	19,616 66	91,962 04
Walworth.....	9,659 32	.....	9,151 41	21,798 88
Williamson.....	19,817 63	.....	13,931 95	39,407 35
Wolcott (including Red Creek and Wolcott villages).....	15,448 66	14,883 87	18,381 68	52,527 11
Total.....	\$270,543 31	\$118,871 70	\$231,819 78	\$709,341 82

NOTE.— For continuation of this table, see page 442.

WASHINGTON

Statement of the aggregate valuation of real

TOWNS	Rate of tax per \$1 of assess- ment actual rate for cities and aver- age rate for towns	RECEIPTS			
		Liquor licenses	Record- ing mort- gages	Taxes on bank stock	From State for public schools
Argyle (including Argyle village).....	.0199	.....	\$41 08	\$573 16	\$3,151 46
Cambridge (including part of Cam- bridge village).....	.0159	.....	40 33	.....	1,750 13
Dresden.....	.0334	\$475 06	95 11	.....	1,572 29
Easton.....	.0247	.....	48 88	.....	2,450 75
Fort Ann (including Fort Ann vil- lage).....	.0251	536 53	56 90	.....	4,164 94
Fort Edward (including Fort Ed- ward village).....	.0398	5,327 86	194 58	1,183 60	4,377 05
Granville (including Granville vil- lage).....	.0282	4,392 28	108 09	2,271 86	7,142 87
Greenwich (including Greenwich village).....	.0249	.....	98 35	1,058 12	5,665 89
Hampton.....	.0186	987 95	21 13	.....	952 36
Hartford.....	.0239	5 46	35 85	.....	2,582 05
Hebron.....	.0164	.....	31 97	.....	4,224 79
Jackson.....	.0170	.....	15 93	.....	1,272 64
Kingsbury (including Hudson Falls village).....	.0448	2,801 26	256 56	3,811 64	8,236 75
Putnam.....	.0211	.....	11 95	.....	841 64
Salem (including Salem village)...	.0305	.....	128 37	1,372 22	3,814 37
White Creek (including part of Cambridge village).....	.0292	.....	34 36	927 00	3,902 06
Whitehall (including Whitehall vil- lage).....	.0346	3,186 10	184 11	2,062 35	5,673 69
Total.....	.....	\$17,712 50	\$1,403 55	\$13,259 95	\$61,775 73

WAYNE

Statement of the aggregate valuation of real

Arcadia (including Newark village).....	.0213	\$6,640 13	\$526 17	\$4,308 03	\$7,795 92
Butler.....	.0175	.....	55 24	.....	1,688 50
Galen (including Clyde village)...	.0157	2,647 38	312 75	648 39	6,256 37
Huron.....	.0161	.....	165 17	.....	1,398 71
Lyons (including Lyons village)...	.0251	5,573 76	542 37	2,025 69	5,313 47
Macedon (including Macedon vil- lage).....	.0117	.....	290 28	.....	2,603 88
Marion.....	.0181	.....	202 95	263 80	2,481 66
Ontario.....	.0206	.....	256 23	362 27	2,866 24
Palmyra (including Palmyra vil- lage).....	.0151	2,477 87	358 14	1,272 00	4,143 35
Rose.....	.0181	.....	201 36	360 33	2,548 28
Savannah (including Savannah vil- lage).....	.0197	.....	113 27	.....	3,195 29
Sodus.....	.0322	.....	519 23	567 29	5,314 50
Walworth.....	.0165	.....	226 16	.....	2,064 44
Williamson.....	.0189	.....	636 03	1,155 87	3,326 20
Wolcott (including Red Creek and Wolcott villages).....	.0342	.....	212 85	1,146 88	6,788 52
Total.....	.....	\$17,339 14	\$4,718 20	\$12,110 55	\$57,787 33

NOTE.— For conclusion of this table, see page 443.

— Concluded

and personal estate in Washington county, etc.

TOWNS	RECEIPTS — (Concluded)		Bonded indebtedness	Temporary indebtedness	Sinking funds
	Other sources, including licenses, fees and water rents	Aggregate			
Argyle (including Argyle village)...	\$314 00	\$4,079 70	\$12,500		
Cambridge (including part of Cambridge village).....	36 00	1,826 46	6,480		
Dresden.....		2,142 46			
Easton.....		2,499 63	20,500		
Fort Ann (including Fort Ann village).....		4,758 37			
Fort Edward (including Fort Edward village).....	58 00	11,141 09	179,550		
Granville (including Granville village).....	259 00	14,174 10	17,000		
Greenwich (including Greenwich village).....	1 50	6,823 86	115,000		
Hampton.....		1,961 44			
Hartford.....		2,623 36			
Hebron.....		4,256 76			
Jackson.....		1,288 57	3,000		
Kingsbury (including Hudson Falls village).....	296 55	15,402 76	135,791	\$2,380	
Putnam.....		853 59			
Salem (including Salem village)...	85 00	5,399 96	9,000		
White Creek (including part of Cambridge village).....	148 00	5,011 42	25,920		
Whitehall (including Whitehall village).....	6,359 77	17,466 02	178,000		
Total.....	\$7,557 82	\$101,709 55	\$702,741	\$2,380	

— Concluded

and personal estate in Wayne county, etc.

Arcadia (including Newark village)	\$73 00	\$19,343 25	\$55,000		\$2,503
Butler.....		1,743 74			
Galen (including Clyde village)...	1,163 20	11,028 09			
Huron.....		1,563 88			
Lyons (including Lyons village)...	1,504 20	14,959 49	3,500		
Macedon (including Macedon village).....	45 20	2,939 36	3,500		
Marion.....		3,050 41	30,000		
Ontario.....		3,484 74	8,800		
Palmyra (including Palmyra village).....	155 00	8,406 36	30,800		
Rose.....		3,109 97			
Savannah (including Savannah village).....		3,308 56	9,000		
Sodus.....		6,401 02	50,140	\$2,736	
Walworth.....		2,290 60			
Williamson.....		5,118 10	70,000		
Wolcott (including Red Creek and Wolcott villages).....	257 70	8,405 95	49,000		
Total.....	\$3,198 30	\$95,153 52	\$309,740	\$2,736	\$2,503

WESTCHESTER

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several cities and

CITIES AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of cor- porations and special fran- chises	Equalized value of real estate, including village property, real estate of cor- porations and special fran- chises
Bedford (including part of Mount Kisco village).....	26,573	5,806	\$10,829,690	\$10,074,921
Cortlandt (including Croton and Peekskill villages).....	29,888	22,790	19,169,745	18,682,944
Eastchester (including Bronxville and Tuckahoe villages).....	3,328	7,558	8,326,071	10,327,720
Greenburg (including Ardsley, Dobbs Ferry, Elmsford, Hastings, Irvington and Tarrytown villages).....	20,045	26,129	41,587,725	38,689,291
Harrison.....	11,500	5,081	7,258,215	8,488,678
Lewisboro.....	18,483	1,507	2,252,858	1,941,415
Mamaroneck (including Larchmont and part of Mamaroneck village).....	5,440	7,830	14,376,627	14,353,289
Mount Pleasant (including North Tarrytown and Pleasantville villages).....	18,295	12,976	14,925,553	15,868,942
Mount Vernon, city.....	2,816	37,583	41,393,250	42,359,206
New Castle (including part of Mount Kisco village).....	14,429	4,401	5,060,826	4,932,311
New Rochelle, city.....	6,675	31,758	62,373,096	58,026,036
North Castle.....	17,517	2,484	5,334,270	4,746,740
North Salem.....	14,995	1,181	2,590,152	2,304,866
Ossining (including Briar Cliff Manor and Ossining villages)....	7,341	12,181	13,554,520	12,903,097
Pelham (including North Pelham, Pelham and Pelham Manor vil- lages).....	1,568	3,782	7,372,105	8,047,083
Poundridge.....	18,451	643	615,660	514,307
Rye (including Portchester and Rye villages and part of Mamaroneck village).....	7,968	24,136	22,880,120	22,036,755
Scarsdale (including Scarsdale vil- lage).....	4,077	2,717	9,361,414	9,233,612
Somers.....	20,120	1,173	2,146,321	2,196,408
White Plains, city.....	5,869	16,618	23,361,055	29,423,028
Yonkers, city.....	11,507	90,948	123,227,440	123,027,400
Yorktown.....	25,874	2,431	2,262,535	2,081,199
Total.....	292,759	321,713	\$440,259,248	\$440,259,248

NOTE.— For continuation of this table, see page 445.

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking towns of Westchester county for the year 1916.

CITIES AND TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessments under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	TAXES
				Amount for State purposes
Bedford (including part of Mount Kisco village).....	88	\$104,400	\$205,432	.....
Cortlandt (including Croton and Peekskill villages).....	84	276,500	628,304	.....
Eastchester (including Bronxville and Tuckahoe villages).....	66	27,000	129,041	.....
Greenburg (including Ardsley, Dobbs Ferry, Elmsford, Hastings, Irvington and Tarrytown villages).....	88	2,633,400	458,495	.....
Harrison.....	70	40,050	.....	.....
Lewisboro.....	95	114,400	.....	.....
Mamaroneck (including Larchmont and part of Mamaroneck village).....	82	172,700	227,447	.....
Mount Pleasant (including North Tarrytown and Pleasantville villages).....	77	172,800	76,705	.....
Mount Vernon, city.....	80	49,950	282,197	.....
New Castle (including part of Mount Kisco village).....	84	252,800	.....	.....
New Rochelle, city.....	88	35,000	339,897	.....
North Castle.....	92	30,650	.....	.....
North Salem.....	92	78,871	.....	.....
Ossining (including Briar Cliff Manor and Ossining villages).....	86	369,674	311,319	.....
Pelham (including North Pelham, Pelham and Pelham Manor villages).....	75	18,450	.....	.....
Poundridge.....	98	4,158	.....	.....
Rye (including Portchester and Rye villages and part of Mamaroneck village).....	85	208,500	407,635	.....
Searsdale (including Scarsdale village).....	83	146,150	.....	.....
Somers.....	80	48,600	.....	.....
White Plains, city.....	65	61,850	567,061	.....
Yonkers, city.....	82	3,127,650	591,763	.....
Yorktown.....	89	43,400	.....	.....
Total.....		\$8,016,953	\$4,225,296	.....

NOTE.— For continuation of this table, see page 446.

Statement of the aggregate valuation of real

CITIES AND TOWNS	TAXES — (Continued)			
	Amount for court and stenog- rapher's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Bedford (including part of Mount Kisco village).....	\$1,650 23	\$1,639 81	\$24,945 43	.....
Cortlandt (including Croton and Peekskill villages).....	3,073 64	3,054 22	46,461 98	.....
Eastchester (including Bronxville and Tuckahoe villages).....	1,678 67	1,668 06	25,375 26	.....
Greenburg (including Ardsley, Dobbs Ferry, Elmsford, Hastings, Irvington and Tarrytown villages).....	6,699 10	6,656 69	101,265 32	.....
Harrison.....	1,382 65	1,373 91	20,900 49	.....
Lewisboro.....	333 28	331 18	5,037 98	.....
Mamaroneck (including Larchmont and part of Mamaroneck villages).....	2,354 90	2,340 02	35,597 36	.....
Mount Pleasant (including North Tarrytown and Pleasantville vil- lages).....	2,600 63	2,584 20	39,311 87	.....
Mount Vernon, city.....	6,875 24	6,831 78	103,927 81	\$487,236 97
New Castle (including part of Mount Kisco village).....	840 59	835 28	12,706 62	.....
New Rochelle, city.....	9,412 67	9,353 17	142,284 28	1,050,544 08
North Castle.....	774 49	769 60	11,707 46	.....
North Salem.....	386 44	384 00	5,841 58	.....
Ossining (including Briar Cliff Manor and Ossining villages)....	2,151 74	2,138 14	32,526 23	.....
Pelham (including North Pelham, Pelham and Pelham Manor vil- lages).....	1,307 56	1,299 29	19,765 38	.....
Poundridge.....	84 05	83 52	1,270 55	.....
Rye (including Portchester and Rye villages and part of Mamaroneck village).....	3,606 33	3,583 53	54,514 19	.....
Scarsdale (including Scarsdale vil- lage).....	1,520 61	1,511 00	22,986 03	.....
Somers.....	363 95	361 65	5,501 61	.....
White Plains, city.....	4,779 99	4,749 78	72,255 59	542,868 00
Yonkers, city.....	20,451 87	20,322 57	309,155 36	2,168,916 31
Yorktown.....	344 43	342 26	5,206 54	.....
Total.....	\$72,673 06	\$72,213 66	\$1,098,544 92	\$4,249,565 36

NOTE.— For continuation of this table, see page 447.

— Continued

and personal estate in Westchester county, etc.

CITIES AND TOWNS	TAXES — (Concluded)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Bedford (including part of Mount Kisco village).....	\$81,275 08	\$35,255 09	\$37,965 12	\$182,730 76
Cortlandt (including Croton and Peekskill villages).....	104,102 95	117,851 22	149,349 43	423,893 44
Eastchester (including Bronxville and Tuckahoe villages).....	109,082 12	139,396 09	110,774 30	387,974 50
Greenburg (including Ardsley, Dobbs Ferry, Elmsford, Hastings, Irvington and Tarrytown villages).....	149,863 31	273,889 23	88,645 69	627,019 34
Harrison.....	136,697 22	.....	46,041 28	206,395 55
Lewisboro.....	11,749 28	.....	4,407 28	21,859 00
Mamaroneck (including Larchmont and part of Mamaroneck village).....	56,402 60	123,534 85	60,780 79	281,010 52
Mount Pleasant (including North Tarrytown and Pleasantville villages).....	121,972 84	91,455 00	32,172 17	290,096 71
Mount Vernon, city.....	.....	.....	392,394 34	997,266 14
New Castle (including part of Mount Kisco village).....	40,917 00	35,255 10	42,776 58	133,331 17
New Rochelle, city.....	.....	.....	344,677 53	1,556,271 73
North Castle.....	13,024 41	.....	*	26,275 96
North Salem.....	12,020 16	.....	6,559 00	25,191 18
Ossining (including Briar Cliff Manor and Ossining villages).....	49,588 46	181,392 77	98,153 74	365,951 08
Pelham (including North Pelham, Pelham and Pelham Manor villages).....	18,547 93	107,277 69	48,420 67	196,618 52
Poundridge.....	4,754 33	.....	2,682 73	8,875 18
Rye (including Portchester and Rye villages and part of Mamaroneck village).....	74,393 83	228,018 08	189,867 08	553,983 04
Scarsdale (including Scarsdale village).....	1,324 23	90,799 01	37,291 28	155,432 16
Somers.....	9,291 26	.....	6,835 00	22,353 47
White Plains, city.....	.....	.....	100,247 66	724,901 02
Yonkers, city.....	.....	.....	704,877 66	3,223,723 77
Yorktown.....	17,550 91	.....	9,793 00	33,237 14
Total.....	\$1,012,557 92	\$1,424,124 13	\$2,514,712 33	\$10,444,391 38

* Not reported.

NOTE.— For continuation of this table, see page 448.

WESTCHESTER

Statement of the aggregate valuation of real

CITIES AND TOWNS	Rate of tax per \$1 of assess- ment actual rate for cities and aver- age rate for towns	RECEIPTS			
		Liquor licenses	Record- ing mort- gages	Taxes on bank stock	From State for public schools
Bedford (including part of Mount Kisco village).....	.0167	\$2,327 26	\$827 64	\$2,054 33	\$4,501 29
Cortlandt (including Croton and Peekskill villages).....	.0217	24,079 91	1,468 31	6,283 04	15,737 99
Eastchester (including Bronxville and Tuckahoe villages).....	.0464	7,625 74	2,029 07	1,290 41	5,657 86
Greenburg (including Ardsley, Dobbs Ferry, Elmsford, Hastings, Irvington and Tarrytown villages).....	.0141	25,772 30	4,193 31	4,584 95	16,714 99
Harrison.....	.0282	4,882 90	739 08	.....	3,173 22
Lewisboro.....	.0092	890 63	26 81	.....	1,064 63
Mamaroneck (including Larchmont and part of Mamaroneck village).....	.0193	10,815 40	1,832 39	2,274 47	5,307 93
Mount Pleasant (including North Tarrytown and Pleasantville villages).....	.0192	9,538 14	726 89	767 05	10,447 58
Mount Vernon, city.....	.0299	42,221 47	4,354 16	2,821 97	29,158 37
New Castle (including part of Mount Kisco village).....	.0250	2,137 50	530 10	.....	3,451 39
New Rochelle, city.....	.0241	42,267 78	5,524 41	3,398 97	19,345 55
North Castle.....	.0048	1,912 50	353 75	.....	1,078 85
North Salem.....	.0094	624 38	131 19	.....	1,165 39
Ossining (including Briar Cliff Manor and Ossining villages)...	.0262	15,368 84	568 75	3,113 20	8,417 62
Pelham (including North Pelham, Pelham and Pelham Manor villages).....	.0266	1,665 38	1,581 64	.....	2,847 34
Poundridge.....	.0143	.....	7 35	.....	849 90
Rye (including Portchester and Rye villages and part of Mamaroneck village).....	.0239	34,573 72	4,179 50	4,076 36	14,749 66
Scarsdale (including Scarsdale village).....	.0163	.....	2,531 19	.....	2,167 98
Somers.....	.0101	412 50	170 04	.....	1,119 18
White Plains, city.....	.0303	17,831 26	2,613 03	5,670 61	14,488 79
Yonkers, city.....	.0342	134,953 57	9,239 18	5,917 63	59,798 28
Yorktown.....	.0144	1,108 88	192 57	.....	1,605 34
Total.....	.....	\$381,010 06	\$43,820 86	\$42,252 99	\$222,848 13

NOTE.— For conclusion of this table, see page 449.

— Concluded

and personal estate in Westchester county, etc.

CITIES AND TOWNS	RECEIPTS — (Concluded)		Bonded indebtedness	Temporary indebtedness	Sinking funds
	Other sources, including licenses, fees and water rents	Aggregate			
Bedford (including part of Mount Kisco village).....	\$139 00	\$9,849 52	\$375,352	\$2,269	\$355
Cortlandt (including Croton and Peekskill villages).....	31,831 59	79,400 84	1,093,301	66,718	41,848
Eastchester (including Bronxville and Tuckahoe villages).....	1,472 27	18,075 35	1,468,836	58,637	.....
Greenburg (including Ardsley, Dobbs Ferry, Elmsford, Hastings, Irvington and Tarrytown villages).....	20,827 69	72,093 24	1,702,650	2,000	.....
Harrison.....		8,795 20	575,188		.....
Lewisboro.....		1,982 07	19,436		.....
Mamaroneck (including Larchmont and part of Mamaroneck village).....	4,216 53	24,446 72	752,777		8,429
Mount Pleasant (including North Tarrytown and Pleasantville villages).....	3,339 87	24,819 53	687,610		700
Mount Vernon, city.....	95,123 38	173,679 35	4,415,750		176,611
New Castle (including part of Mount Kisco village).....	139 00	6,257 99	449,026	15,324	.....
New Rochelle, city.....	71,704 25	142,240 96	3,165,991		.....
North Castle.....		3,345 10	18,106	17,529	.....
North Salem.....		1,920 96			.....
Ossining (including Briar Cliff Manor and Ossining villages)...	3,843 62	31,312 03	1,052,743	141,729	.....
Pelham (including North Pelham, Pelham and Pelham Manor villages).....	14,057 23	20,151 59	684,520	112,700	4,000
Poundridge.....		857 25	750		.....
Rye (including Portchester and Rye villages and part of Mamaroneck villages).....	2,807 85	60,386 49	2,147,009	84,180	30,258
Scarsdale (including Scarsdale village).....	13,826 37	18,525 54	654,350		.....
Somers.....		1,701 72	5,650		.....
White Plains, city.....	141,736 41	182,340 10	2,519,953		177,667
Yonkers, city.....	702,901 92	912,810 58	11,242,951		.....
Yorktown.....		2,906 79	13,457		.....
Total.....	1,107,966 98	\$1,797,898 92	\$33,045,406	\$501,086	\$439,868
		County.....	8,959,130		
			\$42,004,536		

WYOMING

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns of

TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of cor- porations and special fran- chises	Equalized value of real estate, including village property, real estate of cor- porations and special fran- chises
Arcade (including Arcade village) ..	29,440	2,479	\$1,515,800	\$1,562,272
Attica (including Attica village)	22,500	2,911	1,684,537	1,781,277
Bennington.....	33,900	1,757	813,413	860,126
Castile (including Castile village)...	22,800	2,440	2,116,953	2,004,262
Covington.....	15,840	981	805,445	830,139
Eagle.....	22,400	1,189	702,490	742,823
Gainesville (including Gainesville and Silver Springs villages).....	22,500	2,475	1,588,697	1,748,039
Genesee Falls.....	9,500	661	480,471	482,974
Java.....	29,750	1,636	970,549	1,000,304
Middlebury (including Wyoming village).....	22,440	1,485	1,176,451	1,244,013
Orangeville.....	22,325	905	450,538	476,412
Perry (including Perry village).....	22,300	5,841	4,013,828	3,756,483
Pike (including Pike village).....	19,700	1,076	679,759	718,797
Sheldon.....	29,820	1,752	977,124	994,492
Warsaw (including Warsaw village) ..	22,440	4,545	3,438,818	3,181,767
Wethersfield.....	22,540	895	534,291	564,974
Total.....	370,195	33,028	\$21,949,154	\$21,949,154

YATES

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns of

Barrington.....	22,205	1,017	\$648,285	\$553,810
Benton.....	25,482	2,083	1,684,573	1,576,243
Italy.....	24,933	823	493,554	377,159
Jerusalem.....	35,440	2,424	1,466,603	1,631,056
Middlesex.....	18,710	1,183	719,132	655,501
Milo (including Penn Yan village) ..	22,626	6,221	3,619,147	3,873,268
Potter (including Rushville village) ..	22,781	1,414	918,561	889,133
Starkey (including Dundee village) ..	20,048	2,656	1,792,005	1,787,150
Torrey including Dresden village) ..	13,796	1,070	881,155	829,673
Total.....	206,021	18,841	\$12,173,015	\$12,173,015

NOTE.— For continuation of this table, see page 451.

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking Wyoming county for the year 1916.

TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessments under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	TAXES
				Amount for State purposes
Arcade (including Arcade village)...	79	\$26,900	\$133,468	.....
Attica (including Attica village)....	77	50,900	114,482	.....
Bennington.....	77	13,950	.....	.....
Castile (including Castile village)...	86	146,700	.....	.....
Covington.....	79	2,800	.....	.....
Eagle.....	77	4,900	26,320	.....
Gainesville (including Gainesville and Silver Springs villages).....	74	69,050	91,840	.....
Genesee Falls.....	81	.....	.....	.....
Java.....	79	12,400	.....	.....
Middlebury (including Wyoming village).....	77	12,000	.....	.....
Orangeville.....	77	1,800	.....	.....
Perry (including Perry village).....	87	102,500	165,291	.....
Pike (including Pike village).....	77	5,100	.....	.....
Sheldon.....	80	33,150	.....	.....
Warsaw (including Warsaw village)...	88	119,200	213,691	.....
Wethersfield.....	77	7,570	.....	.....
Total .....	.....	\$608,920	\$745,092	.....

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking Yates county for the year 1916.

Barrington.....	87	\$6,800	.....	.....
Benton.....	77	37,200	.....	.....
Italy	98	11,220	.....	.....
Jerusalem.....	67	500	.....	.....
Middlesex.....	82	8,900	.....	.....
Milo (including Penn Yan village)...	70	259,120	\$343,122	.....
Potter (including Rushville village)...	77	18,200	37,237	.....
Starkey (including Dundee village)...	75	94,500	138,449	.....
Torrey (including Dreedon village)...	79	7,100	.....	.....
Total .....	.....	\$443,540	\$518,808	.....

NOTE.— For continuation of this table, see page 452.

WYOMING

Statement of the aggregate valuation of real

TOWNS	TAXES — (Continued)			
	Amount for court and stenog- rapher's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Arcade (including Arcade village)...	\$106 44	\$325 29	\$4,463 88	.....
Attica (including Attica village)....	122 72	375 03	5,146 47	.....
Bennington.....	58 55	178 91	2,455 22	.....
Castile (including Castile village)...	144 07	440 28	6,041 91	.....
Covington.....	55 79	170 49	2,339 67	.....
Eagle.....	50 08	153 05	2,100 31	.....
Gainesville (including Gainesville and Silver Springs villages).....	121 71	371 94	5,104 09	.....
Genesee Falls.....	32 35	98 86	1,356 64	.....
Java.....	67 83	207 29	2,844 62	.....
Middlebury (including Wyoming village).....	84 13	257 09	3,528 06	.....
Orangeville.....	32 03	97 89	1,343 27	.....
Perry (including Perry village).....	258 47	789 89	10,839 64	.....
Pike (including Pike village).....	48 49	148 17	2,033 38	.....
Sheldon.....	68 83	210 35	2,886 58	.....
Warsaw (including Warsaw village)...	221 10	675 68	9,272 21	.....
Wethersfield.....	38 35	117 19	1,608 24	.....
Total.....	\$1,510 94	\$4,617 40	\$63,364 19	.....

YATES

Statement of the aggregate valuation of real

Barrington.....	\$26 71	\$116 86	\$2,597 29	.....
Benton.....	76 88	336 35	7,474 98	.....
Italy.....	18 51	80 96	1,799 31	.....
Jerusalem.....	77 74	340 12	7,558 90	.....
Middlesex.....	31 66	138 50	3,078 09	.....
Milo (including Penn Yan village) ..	213 25	933 00	20,734 77	.....
Potter (including Rushville village) ..	45 01	196 92	4,376 22	.....
Starkey (including Dundee village) ..	96 25	421 15	9,358 98	.....
Torrey (including Dresden village) ..	39 86	174 44	3,876 73	.....
Total.....	\$625 87	\$2,738 32	\$60,855 27	.....

NOTE.— For continuation of this table, see page 453.

— Continued

and personal estate in Wyoming county, etc.

TOWNS	TAXES — (Concluded)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Arcade (including Arcade village)...	\$8,721 52	\$10,879 05	\$11,160 33	\$35,656 51
Attica (including Attica village)....	10,287 10	10,157 18	13,081 90	39,170 40
Bennington.....	9,745 83	.....	5,405 34	17,843 85
Castile (including Castile village)...	17,589 71	6,150 00	15,469 46	45,835 43
Covington.....	8,631 59	.....	3,460 12	14,657 66
Earle.....	8,815 54	.....	4,105 11	15,224 09
Gainesville (including Gainesville and Silver Springs villages).....	11,589 54	8,624 59	11,761 55	37,573 42
Genesee Falls.....	4,676 44	.....	2,493 64	8,657 93
Java.....	8,945 80	.....	4,145 06	16,210 60
Middlebury (including Wyoming village).....	16,511 18	681 47	10,656 19	31,718 12
Orangeville.....	8,188 24	.....	1,645 03	11,306 46
Perry (including Perry village).....	20,819 14	29,191 57	30,014 79	91,913 50
Pike (including Pike village).....	8,173 81	2,244 24	5,555 63	18,203 72
Sheldon.....	7,175 66	.....	7,065 52	17,406 94
Warsaw (including Warsaw village)...	17,766 42	26,314 30	28,872 40	83,122 11
Wethersfield.....	6,644 15	.....	3,381 82	11,789 75
Total.....	\$174,281 67	\$94,242 40	\$158,273 89	\$496,290 49

— Continued

and personal estate in Yates county, etc.

Barrington.....	\$6,462 77	.....	\$3,582 34	\$12,785 99
Benton.....	8,966 53	.....	5,058 17	21,912 91
Italy.....	6,825 31	.....	3,163 30	11,887 39
Jerusalem.....	10,396 35	.....	7,638 70	26,011 81
Middlesex.....	7,390 95	.....	4,765 79	15,404 99
Milo (including Penn Yan village)...	16,573 09	\$35,743 72	30,931 25	105,129 08
Potter (including Rushville village)...	8,068 51	2,400 00	6,238 71	21,325 37
Starkey (including Dundee village)...	9,574 36	5,656 36	8,875 09	33,982 19
Torrey (including Dresden village)...	5,372 84	950 00	3,035 00	13,448 87
Total.....	\$79,630 71	\$44,750 08	\$73,288 35	\$261,888 60

NOTE.— For continuation of this table, see page 454.

Statement of the aggregate valuation of real

TOWNS	Rate of tax per \$1 of assess- ment actual rate for cities and aver- age rate for towns	RECEIPTS			
		Liquor licenses	Record- ing mort- gages	Taxes on bank stock	From State for public schools
Arcade (including Arcade village).	.0231		\$262 46	\$1,334 68	\$3,365 10
Attica (including Attica village) ..	.0225	\$2,270 17	193 34	1,144 82	3,977 79
Bennington .....	.0215	645 67	130 22		2,437 38
Castile (including Castile village).	.0202		253 85		2,919 31
Covington .....	.0181		67 17		988 76
Eagle .....	.0215		60 13	263 20	1,843 95
Gainesville (including Gainesville and Silver Springs villages) ....	.0226		177 78	918 40	3,006 66
Genesee Falls .....	.0180	436 50	54 83		551 56
Java .....	.0164	666 39	95 35		1,474 95
Middlebury (including Wyoming village) .....	.0266		182 68		3,382 71
Orangeville .....	.0249		47 96		681 10
Perry (including Perry village) ...	.0223		573 93	1,652 91	4,606 22
Pike (including Pike village) .....	.0265	218 25	67 19		1,854 62
Sheldon .....	.0172	1,206 20	105 63		2,908 89
Warsaw (including Warsaw vil- lage) .....	.0233		380 04	2,136 91	6,588 18
Wethersfield .....	.0217		70 62		1,511 37
Total		\$5,443 18	\$2,723 18	\$7,450 92	\$42,188 55

Statement of the aggregate valuation of real

Barrington .....	.0195		\$102 99		\$1,822 32
Benton .....	.0131		83 14		1,443 28
Italy .....	.0235		39 93		1,632 56
Jerusalem .....	.0177		231 79		2,969 58
Middlesex .....	.0211		78 55		1,717 89
Milo (including Penn Yan village)	.0271	\$403 77	421 13	\$3,431 22	8,700 04
Potter (including Rushville vil- lage) .....	.0227		60 16	372 37	2,470 16
Starkey (including Dundee village)	.0180		80 75	1,384 49	4,572 66
Torrey (including Dresden village)	.0151		45 27		827 61
Total		\$403 77	\$1,143 71	\$5,188 08	\$26,156 09

NOTE.— For conclusion of this table, see page 455.

— Concluded

and personal estate in Wyoming county, etc.

TOWNS	RECEIPTS — (Concluded)		Bonded indebtedness	Temporary indebtedness	Sinking funds
	Other sources, including licenses, fees and water rents	Aggregate			
Arcade (including Arcade village) ..	\$19,367 46	\$24,329 70	\$90,750	.....	.....
Attica (including Attica village) ..	1,665 30	9,251 42	.....	.....	.....
Bennington .....	.....	3,213 27	.....	\$2,000	.....
Castile (including Castile village) ..	8,294 43	11,467 59	86,268	.....	.....
Covington .....	.....	1,053 93	.....	8,865	.....
Eagle .....	.....	2,167 28	.....	.....	.....
Gainesville (including Gainesville and Silver Springs villages)	4,390 81	8,495 65	35,200	3,500	.....
Genesee Falls .....	.....	1,042 89	.....	3,217	.....
Java .....	.....	2,236 69	3,000	.....	.....
Middlebury (including Wyoming village)	8 00	3,573 39	12,000	.....	.....
Orangeville .....	.....	729 06	.....	3,920	.....
Perry (including Perry village) ..	617 12	7,540 18	163,000	20,500	.....
Pike (including Pike village)	327 48	2,467 54	13,000	.....	.....
Sheldon .....	.....	4,220 72	.....	2,000	.....
Warsaw (including Warsaw village)	1,284 49	10,389 62	139,000	2,000	.....
Wethersfield .....	.....	1,581 99	.....	.....	.....
Total	\$35,955 09	\$93,760 92	\$542,218	\$46,002	.....
		County	60,000		
			\$602,218		

— Concluded

and personal estate in Yates county, etc.

Barrington		\$1,925 31	.....	.....	.....
Benton		1,526 43	.....	.....	.....
Italy		1,672 49	.....	.....	.....
Jerusalem		3,201 37	.....	.....	.....
Middlesex		1,796 44	\$24,000	.....	.....
Milo (including Penn Yan village) ..	\$496 75	13,452 91	203,864	.....	.....
Potter (including Rushville village) ..	240 40	3,143 09	16,000	.....	.....
Starkey (including Dundee village) ..	.....	6,037 90	.....	.....	.....
Torrey (including Dresden village) ..	8 85	881 72	.....	.....	.....
Total	\$746 00	\$33,637 65	\$243,864	.....	.....

RECAPITU

*Statement of the aggregate valuations, real and personal, amount
funds in the several counties of the*

COUNTIES	Acres of land	Population	Assessed value of real estate, including village property, real estate of cor- porations and special fran- chises
Albany.....	310,016	183,330	\$143,539,364
Allegany.....	639,476	40,216	22,443,130
Broome.....	453,796	90,641	59,216,726
Cattaraugus.....	804,991	70,610	37,789,954
Cayuga.....	415,994	65,751	42,625,047
Chautauqua.....	655,673	116,818	66,363,591
Chemung.....	256,327	59,017	41,430,501
Chenango.....	549,320	36,648	17,065,121
Clinton.....	594,173	47,561	10,290,216
Columbia.....	440,516	44,111	27,127,301
Cortland.....	312,357	30,074	17,488,015
Delaware.....	876,568	45,995	17,439,521
Dutchess.....	475,346	91,044	68,795,653
Erie.....	643,423	571,839	472,116,090
Essex.....	1,143,104	32,461	18,103,265
Franklin.....	1,025,485	45,095	13,181,324
Fulton.....	312,130	45,625	17,396,812
Genesee.....	306,819	40,252	36,870,284
Greene.....	370,986	30,091	13,110,590
Hamilton.....	1,102,215	4,491	5,029,583
Herkimer.....	885,791	64,109	37,836,678
Jefferson.....	745,758	81,009	47,971,509
Lewis.....	783,429	25,947	11,333,987
Livingston.....	384,337	38,427	28,675,852
Madison.....	379,607	41,742	22,070,139
Monroe.....	400,320	319,310	302,697,164
Montgomery.....	229,909	61,030	31,002,912
Nassau.....	157,440	116,825	131,430,478
New York (Greater).....	201,446	5,047,221	8,207,822,361
Niagara.....	310,159	104,156	82,110,345
Oneida.....	725,615	167,331	85,330,934
Onondaga.....	455,191	213,405	193,170,475
Ontario.....	392,641	54,628	42,182,642
Orange.....	483,303	118,118	60,540,180
Orleans.....	237,962	33,919	28,967,495
Oswego.....	583,641	75,929	35,218,825
Otsego.....	611,180	48,534	24,737,937
Putnam.....	137,939	12,767	14,075,216
Rensselaer.....	389,986	121,330	84,778,762
Rockland.....	73,030	46,903	34,225,363
Saint Lawrence.....	1,671,476	90,291	47,545,624
Saratoga.....	500,732	62,982	32,033,280
Schenectady.....	120,393	98,625	68,292,736
Schoharie.....	370,346	23,005	12,222,261
Schuyler.....	199,051	13,954	6,860,125
Seneca.....	199,602	25,249	17,900,262
Steuben.....	837,627	83,630	45,069,561
Suffolk.....	532,330	104,181	98,227,028
Sullivan.....	603,898	38,189	7,254,507
Tioga.....	314,668	25,549	14,295,337
Tompkins.....	293,088	36,535	22,125,002
Ulster.....	667,708	85,367	34,022,634
Warren.....	496,693	32,977	16,625,456
Washington.....	500,224	46,955	20,884,382
Wayne.....	352,177	53,476	34,353,944
Westchester.....	292,759	321,713	440,259,248
Wyoming.....	370,195	33,028	21,949,154
Yates.....	206,021	18,841	12,173,015
Total.....	28,789,387	9,678,857	\$11,605,694,898

LATION

of taxes levied, receipts other than taxes, indebtedness and sinking State of New York for the year 1916.

COUNTIES	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	TAXES
			Amount for State purposes
Albany.....	\$7,476,830	\$7,209,560	.....
Allegany.....	556,098	1,662,077	.....
Broome.....	2,078,820	1,539,290	.....
Cattaraugus.....	840,281	2,972,022	.....
Cayuga.....	1,057,604	1,277,737	.....
Chautauqua.....	1,244,615	3,189,182	.....
Chemung.....	1,169,175	1,197,552	.....
Chenango.....	570,440	1,573,420	.....
Clinton.....	228,750	1,190,274	.....
Columbia.....	910,460	1,419,142	.....
Cortland.....	261,500	663,460	.....
Delaware.....	464,523	1,616,648	.....
Dutchess.....	3,783,580	3,220,181	.....
Erie.....	14,098,575	22,503,060	.....
Fax x.....	401,970	599,136	.....
Franklin.....	377,405	1,363,765	.....
Fulton.....	736,235	2,419,408	.....
Genesee.....	2,367,650	1,067,426	.....
Greene.....	289,075	723,049	.....
Hamilton.....	8,089	.....	.....
Herkimer.....	966,925	2,660,198	.....
Jefferson.....	2,292,245	2,498,118	.....
Lewis.....	421,840	384,047	.....
Livingston.....	1,353,555	723,674	.....
Madison.....	741,090	727,469	.....
Monroe.....	10,115,975	7,421,873	.....
Montgomery.....	673,711	2,294,954	.....
Nassau.....	1,675,687	2,037,085	.....
New York (Greater).....	376,530,150	367,574,847	\$13,975,021 73
Niagara.....	733,190	2,917,491	.....
Oneida.....	6,228,181	7,282,011	.....
Onondaga.....	6,492,504	4,088,440	.....
Ontario.....	1,733,950	1,249,282	.....
Orange.....	2,729,935	3,695,655	.....
Orleans.....	285,980	748,079	.....
Oswego.....	1,712,035	1,149,546	.....
Otsego.....	1,043,255	2,160,382	.....
Putnam.....	829,350	316,115	.....
Rensselaer.....	3,177,867	3,848,825	.....
Rockland.....	659,422	872,593	.....
Saint Lawrence.....	1,923,140	2,453,392	.....
Saratoga.....	823,220	1,103,732	.....
Schenectady.....	4,675,777	651,741	.....
Schoharie.....	317,639	527,483	.....
Schuyler.....	152,735	193,655	.....
Seneca.....	401,965	435,045	.....
Steuben.....	1,255,410	1,638,400	.....
Suffolk.....	2,864,500	2,372,162	.....
Sullivan.....	135,065	545,302	.....
Tioga.....	322,995	776,238	.....
Tompkins.....	675,570	956,030	.....
Ulster.....	453,075	2,494,519	.....
Warren.....	2,006,389	1,593,082	.....
Washington.....	823,455	1,339,382	.....
Wayne.....	523,875	1,211,055	.....
Westchester.....	8,016,953	4,225,296	.....
Wyoming.....	608,920	745,092	.....
Yates.....	443,540	518,808	.....
Total.....	\$485,742,745	\$445,837,496	\$13,975,021 73

RECAPITULATION

Statement of the aggregate valuation of real

COUNTIES	TAXES — (Continued)			
	Amount for court and stenog- rapher's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Albany.....	\$8,514 73	\$22,108 92	\$806,401 05	\$2,633,912 08
Allegany.....	1,667 36	5,142 58	108,081 24	
Broome.....	4,323 47	8,509 91	194,407 53	576,838 27
Cattaraugus.....	2,766 96	8,291 76	188,679 23	160,806 50
Cayuga.....	2,187 41	9,633 98	267,974 77	478,517 16
Chautauqua.....	4,654 93	14,672 47	293,899 70	420,332 83
Chemung.....	2,956 42	7,936 88	174,106 95	364,505 68
Chenango.....	1,521 54	3,876 67	99,593 60	50,508 55
Clinton.....	662 94	2,799 35	115,708 62	173,920 00
Columbia.....	1,629 99	4,824 28	240,375 30	111,770 72
Cortland.....	1,485 61	3,709 33	112,936 50	83,933 15
Delaware.....	1,441 33	4,011 15	103,477 33	
Dutchess.....	13,212 15	12,039 61	301,407 68	488,688 42
Erie.....	30,387 35	98,333 61	1,738,433 64	7,270,300 74
Essex.....	917 08	4,064 22	121,711 65	
Franklin.....	853 76	3,105 52	185,862 80	
Fulton.....	1,137 04	3,426 48	110,390 81	213,113 99
Genesee.....	2,138 13	7,356 84	133,130 58	115,720 08
Greene.....	775 99	2,924 75	127,649 39	
Hamilton.....	285 05	1,018 33	38,962 72	
Herkimer.....	3,336 58	7,000 25	196,344 66	58,543 50
Jefferson.....	4,345 77	8,293 68	301,906 98	249,109 88
Lewis.....	1,015 69	2,090 23	55,049 66	
Livingston.....	1,464 08	6,209 83	153,064 19	
Madison.....	1,853 23	4,544 22	195,467 48	168,588 55
Monroe.....	14,362 03		1,013,436 30	3,195,998 67
Montgomery.....	1,908 78	6,092 67	246,566 32	293,172 40
Nassau.....	12,126 06	29,161 64	978,044 02	
New York (Greater).....	111,282 69		7,792,824 75	113,905,389 30
Niagara.....	5,614 57	19,656 58	443,314 91	856,414 98
Oneida.....	8,281 38	15,995 80	651,609 96	1,083,628 62
Onondaga.....	17,138 55	38,201 83	998,492 61	2,027,063 94
Ontario.....	1,963 18	8,688 26	196,446 89	147,491 64
Orange.....	10,873 91	13,053 85	326,000 00	412,734 37
Orleans.....	2,074 34	5,536 64	120,268 21	
Oswego.....	3,154 98	7,415 82	280,873 75	358,964 49
Otsego.....	2,241 13	4,403 93	102,133 55	122,449 09
Putnam.....	2,706 45	2,816 06	95,697 65	
Rensselaer.....	5,087 10	12,664 52	518,500 59	1,050,333 03
Rockland.....	6,274 58	6,525 52	228,603 98	
Saint Lawrence.....	2,901 89	8,222 33	185,093 16	77,818 80
Saratoga.....	1,716 90	5,619 11	257,865 37	267,428 94
Schenectady.....	3,940 86	12,397 35	338,929 27	1,129,486 46
Schoharie.....	712 20	2,088 26	52,067 22	
Schuyler.....	572 68	1,693 72	26,042 94	
Seneca.....	896 10	3,716 66	90,873 83	
Steuben.....	2,318 15	9,713 67	237,855 67	236,301 13
Suffolk.....	10,705 85	19,240 00	363,929 50	
Sullivan.....	436 88	2,527 11	95,354 85	
Tioga.....	1,225 37	2,879 96	63,394 67	
Tompkins.....	1,831 53	4,651 25	81,235 54	177,924 75
Ulster.....	2,022 44	6,338 78	238,912 40	373,789 92
Warren.....	1,036 46	3,456 54	147,024 46	132,366 37
Washington.....	1,305 49	3,615 33	127,241 10	
Wayne.....	1,719 73	7,404 77	78,982 53	
Westchester.....	72,673 06	72,213 66	1,098,544 92	4,249,565 36
Wyoming.....	1,510 94	4,617 40	63,364 19	
Yates.....	625 87	2,738 32	60,855 27	
Total.....	\$408,776 72	\$599,272 19	\$23,965,404 44	\$143,717,432 42

— Continued

and personal estate in the State of New York, etc.

COUNTIES	TAXES — (Concluded)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Albany.....	\$137,457 13	\$33,425 57	\$734,008 95	\$4,375,828 43
Allegany.....	235,163 93	75,601 45	203,787 21	629,443 77
Broome.....	66,267 94	105,680 88	498,050 11	1,454,078 11
Cattaraugus.....	235,699 24	76,514 96	388,210 79	1,060,969 44
Cayuga.....	170,575 75	33,177 01	303,184 29	1,265,250 37
Chautauqua.....	252,772 43	124,158 81	682,711 85	1,793,203 04
Chemung.....	96,642 22	23,879 46	297,850 52	967,878 13
Chenango.....	117,910 52	43,862 30	156,284 70	473,557 88
Clinton.....	122,843 33	15,844 93	183,078 70	614,867 87
Columbia.....	137,376 86	25,253 86	167,164 48	688,395 49
Cortland.....	98,665 42	22,049 60	104,374 95	427,154 56
Delaware.....	227,275 25	74,899 56	211,095 12	622,199 74
Dutchess.....	231,246 12	65,071 99	389,552 07	1,501,218 04
Erie.....	345,907 43	241,445 22	3,231,277 48	12,956,085 51
Essex.....	222,470 05	104,502 07	180,587 08	634,252 15
Franklin.....	176,987 41	93,449 39	199,786 62	660,045 50
Fulton.....	34,222 66	4,102 51	220,486 92	586,880 41
Genesee.....	145,501 03	40,448 77	196,710 53	641,005 96
Greene.....	128,530 99	55,614 35	115,539 65	431,035 12
Hamilton.....	107,076 59	.....	43,077 19	190,419 88
Herkimer.....	192,383 66	174,313 32	347,539 37	979,461 34
Jefferson.....	219,570 65	132,735 97	316,182 62	1,232,145 55
Lewis.....	148,752 24	36,425 54	83,810 26	327,143 62
Livingston.....	190,194 12	104,651 01	187,467 72	643,050 95
Madison.....	307,531 39	58,547 74	225,156 74	961,689 35
Monroe.....	423,343 78	133,023 63	2,100,570 23	6,880,734 64
Montgomery.....	132,758 71	86,428 30	263,855 30	1,030,777 48
Nassau.....	474,985 03	331,331 29	1,093,089 10	2,918,737 14
New York (Greater).....	.....	.....	39,865,981 53	175,650,500 00
Niagara.....	115,524 30	48,633 62	540,249 21	2,029,408 17
Oneida.....	246,930 75	91,315 99	817,268 87	2,915,031 37
Onondaga.....	360,988 58	199,486 87	1,142,958 03	4,784,329 91
Ontario.....	179,422 53	48,815 61	278,945 14	861,773 25
Orange.....	296,888 25	123,342 42	549,676 96	1,732,569 76
Orleans.....	143,108 11	117,389 79	148,059 58	536,431 67
Oswego.....	181,686 13	29,877 30	282,010 24	1,143,982 71
Otsego.....	176,473 69	54,647 61	241,115 58	703,464 58
Putnam.....	77,852 10	18,824 11	60,472 82	258,369 19
Rensselaer.....	119,336 52	40,908 15	642,265 67	2,389,095 58
Rockland.....	175,656 77	180,471 02	277,764 95	875,296 82
Saint Lawrence.....	212,574 33	114,394 97	365,964 16	966,969 64
Saratoga.....	197,585 07	96,049 08	278,271 07	1,104,535 54
Schenectady.....	36,617 24	27,077 48	693,814 06	2,242,262 72
Schoharie.....	120,614 97	26,101 78	96,533 40	298,117 83
Schuyler.....	36,522 98	41,032 38	55,797 44	161,662 14
Seneca.....	115,342 81	100,347 38	101,859 64	413,036 42
Steuben.....	368,374 67	81,938 78	355,214 23	1,291,716 30
Suffolk.....	866,188 17	190,415 29	675,393 72	2,125,872 53
Sullivan.....	188,634 85	38,417 81	138,176 17	463,547 67
Tioga.....	99,541 82	87,253 34	125,723 69	380,018 35
Tompkins.....	104,881 96	20,874 54	190,779 96	582,179 53
Ulster.....	273,609 44	51,600 91	333,419 63	1,279,693 52
Warren.....	104,554 39	6,154 66	152,619 11	547,211 99
Washington.....	157,059 56	142,487 70	210,538 54	642,247 72
Wayne.....	270,543 31	118,871 70	231,819 78	709,341 82
Westchester.....	1,012,557 92	1,424,124 13	2,514,712 33	10,444,391 38
Wyoming.....	174,281 67	94,242 40	158,273 89	496,290 49
Yates.....	70,630 71	44,750 08	73,288 35	261,888 60
Total.....	\$11,873,084 98	\$5,976,285 89	\$64,723,458 30	\$265,238,736 67

RECAPITULATION

Statement of the aggregate valuation of real

COUNTIES	RECEIPTS.			
	Liquor licenses	Record- ing mort- gages	Taxes on bank stock	From State for public schools
Albany.....	\$254,980 71	\$20,249 25	\$72,095 60	\$99,698 81
Allegany.....	4,935 05	4,091 90	16,620 77	68,218 26
Broome.....	75,507 05	13,287 54	15,392 90	76,898 85
Cattaraugus.....	38,941 79	6,882 04	29,720 22	88,902 57
Cayuga.....	43,922 75	3,304 85	12,777 37	60,688 10
Chautauqua.....	57,790 54	12,316 15	31,891 82	96,811 12
Chemung.....	57,761 31	4,794 99	11,975 52	49,003 82
Chenango.....	9,454 68	4,052 45	15,576 89	61,686 22
Clinton.....	25,908 97	2,125 66	11,902 74	53,016 12
Columbia.....	36,208 26	2,629 10	14,191 42	39,364 85
Cortland.....	11,622 58	1,215 01	6,634 60	39,354 94
Delaware.....	2,891 57	2,399 26	16,166 48	87,693 46
Dutchess.....	70,139 31	19,538 81	32,201 81	64,856 92
Erie.....	1,059,337 70	104,518 37	225,030 60	289,893 58
Essex.....	11,345 04	1,481 26	5,991 36	44,638 53
Franklin.....	18,100 16	3,562 23	13,637 65	60,502 92
Fulton.....	32,538 55	2,943 26	24,194 08	39,620 92
Genesee.....	24,065 74	3,316 29	10,674 26	36,732 64
Greene.....	19,327 41	1,338 81	7,230 49	36,201 07
Hamilton.....	2,691 77	202 15	.....	7,672 94
Herkimer.....	52,035 99	14,273 78	26,601 98	60,982 90
Jefferson.....	46,418 92	7,142 21	24,981 18	100,020 20
Lewis.....	9,622 44	1,173 28	3,840 47	47,057 73
Livingston.....	11,866 28	5,592 64	7,236 74	41,706 36
Madison.....	20,720 02	2,485 07	7,274 69	58,664 75
Monroe.....	337,647 62	57,392 16	74,218 73	163,436 95
Montgomery.....	55,445 03	2,541 70	16,018 02	37,979 05
Nassau.....	92,470 69	23,415 75	20,370 85	69,941 52
New York (Greater)...	7,700,811 78	1,548,462 21	3,675,748 04	3,082,759 62
Niagara.....	146,927 52	13,879 08	29,174 90	70,022 50
Oneida.....	201,116 64	17,023 75	72,820 11	140,968 53
Onondaga.....	261,514 09	29,434 46	40,884 40	145,379 47
Ontario.....	26,094 54	4,267 18	12,492 82	57,829 91
Orange.....	106,643 26	11,909 01	36,956 55	80,450 23
Orleans.....	16,610 77	3,993 63	7,480 79	34,826 03
Oswego.....	60,553 24	4,899 34	11,495 46	85,689 26
Otsego.....	16,367 01	2,560 12	21,603 82	78,250 14
Putnam.....	5,125 63	10,535 10	3,161 15	13,723 22
Rensselaer.....	152,306 42	6,376 51	38,488 25	83,151 99
Rockland.....	32,442 68	5,916 53	8,725 93	35,371 03
Saint Lawrence.....	27,895 70	5,575 39	24,533 92	119,238 80
Saratoga.....	56,536 03	2,984 76	11,037 32	63,068 47
Schenectady.....	135,848 27	10,597 25	6,517 41	61,962 36
Schoharie.....	5,439 55	1,084 47	5,274 83	38,120 54
Schuyler.....	1,203 13	1,171 85	1,936 55	22,529 16
Seneca.....	13,846 53	327 70	1,422 60	24,987 37
Steuben.....	51,176 42	4,986 64	16,384 00	113,158 44
Suffolk.....	65,447 76	13,785 25	23,721 62	84,389 61
Sullivan.....	21,177 31	3,334 83	5,453 02	46,905 46
Tioga.....	.....	1,239 74	7,762 38	44,068 02
Tompkins.....	16,457 40	3,735 34	9,560 30	41,939 39
Ulster.....	66,035 11	4,518 12	16,886 25	67,509 40
Warren.....	25,491 40	1,645 06	15,930 82	31,335 63
Washington.....	17,712 50	1,403 55	13,259 95	61,775 73
Wayne.....	17,339 14	4,718 20	12,110 55	57,787 33
Westchester.....	381,010 06	43,820 36	42,252 99	222,848 53
Wyoming.....	5,443 18	2,723 18	7,450 92	42,188 55
Yates.....	403 77	1,143 71	5,188 08	26,156 09
Total.....	\$12,118,674 77	\$2,096,318 29	\$4,940,164 97	\$7,059,686 73

— Concluded

and personal estate in the State of New York, etc.

COUNTIES	RECEIPTS — (Concluded)		Bonded indebtedness	Temporary indebtedness	Sinking funds
	Other sources, including licenses, fees and water rents	Aggregate			
Albany.....	\$109,413 48	\$556,437 85	\$14,349,154	\$420,594	
Allegany.....	12,330 90	106,196 88	817,069		
Broome.....	13,218 29	194,304 63	17,000		
Cattaraugus.....	25,724 75	190,171 37	1,440,454	140,581	
Cayuga.....	22,527 13	143,220 20	1,168,341		
Chautauqua.....	41,085 78	239,895 41	3,144,712	7,421	\$12,585
Chemung.....	317,387 32	440,922 96	3,051,816		
Chenango.....	12,993 86	103,764 10	25,000		
Clinton.....	5,078 93	98,032 42	743,818		
Columbia.....	15,390 88	107,784 51	443,850	500	
Cortland.....	6,620 10	65,447 23	318,970		
Delaware.....	3,108 90	112,259 67	384,470	1,000	
Dutchess.....	131,481 95	318,218 80	3,148,816	34,838	
Erie.....	806,507 92	2,485,287 57	43,292,836		
Essex.....	13,785 78	77,241 97	683,816		1,125
Franklin.....	47,953 82	143,756 78	1,441,733		
Fulton.....	1,736 28	101,033 09	1,211,650	47,409	137,948
Genesee.....	19,519 31	94,308 24	1,009,800		
Greene.....	4,014 70	68,112 48	356,700		
Hamilton.....		10,566 86	209,500		
Herkimer.....	47,643 22	201,537 67	3,114,601		5,562
Jefferson.....	48,044 88	226,607 39	2,499,833	113,009	
Lewis.....	3,741 55	65,435 47	241,507	7,018	
Livingston.....	13,742 91	80,144 93	63,100	4,363	
Madison.....	30,318 20	119,462 73	948,334	284	5,226
Monroe.....	1,088,245 52	1,720,940 98	22,751,638	2,013,900	1,727,471
Montgomery.....	26,799 31	138,783 11	2,056,253		66,000
Nassau.....	113,827 96	320,026 77	8,367,946		
New York (Greater).....	37,996,936 34	54,004,717 99	1,414,168,896		382,078,406
Niagara.....	68,698 35	328,702 35	5,407,081		
Oneida.....	75,861 65	507,790 70	4,596,949	85	1,000
Onondaga.....	577,699 81	1,054,912 23	14,531,015	46,571	77,979
Ontario.....	164,940 77	265,625 22	897,770		47,137
Orange.....	126,274 83	362,233 88	3,634,660	95,362	182,317
Orleans.....	40,376 44	103,287 66	153,782		
Oswego.....	132,858 26	295,495 56	1,641,135		57,627
Otsego.....	8,903 65	127,684 74	967,148	7,980	202,721
Putnam.....	3,918 06	36,463 16	232,094		
Rensselaer.....	99,119 44	379,442 61	6,263,813		72,048
Rockland.....	1,343 40	83,799 57	966,350	38,555	2,500
Saint Lawrence.....	31,339 66	208,583 47	596,550	2,036	
Saratoga.....	73,499 57	207,126 15	1,084,839	15,816	
Schenectady.....	334,564 51	549,489 80	6,200,630	1,431,260	386,644
Schoharie.....	10,094 42	60,013 81	269,620		
Schuyler.....	2,097 01	28,937 70	24,668		
Seneca.....	18,627 18	59,211 38	759,959		
Steuben.....	26,415 37	212,120 87	1,091,523		
Suffolk.....	12,408 85	199,753 09	798,098	5,573	10,500
Sullivan.....	25,784 02	102,654 64	873,724		
Tioga.....	17,490 23	70,560 37	437,020		
Tompkins.....	3,821 80	75,564 23	2,034,013		
Ulster.....	7,490 89	162,439 77	2,188,306		
Warren.....	1,465 60	75,868 51	89,450	47,250	
Washington.....	7,557 82	101,709 55	702,741	2,380	
Wayne.....	3,198 30	95,153 52	309,740	2,736	2,503
Westchester.....	1,107,966 98	1,797,898 92	42,004,536	501,086	439,868
Wyoming.....	35,955 09	93,760 92	602,218	46,002	
Yates.....	746 00	33,637 65	243,864		
Total.....	\$43,999,697 93	\$70,214,542 69	\$1,631,074,409	\$5,033,609	\$385,517,167
		State.....	211,404,660		43,774,925
		Total.....	\$1,842,479,069	\$5,033,609	\$429,292,092



RULES AND REGULATIONS FOR THE MAKING OF TAX MAPS

TOWNS

1. Obtain an actual survey of the town showing roads, streets, highways, streams, water ways, railroads, village, school district and special district boundary lines. Before the survey is commenced, consent in writing is to be obtained from the Board. (Compliance with this rule is optional. See Rule 2.)

2. Or, obtain an accurate map of the town showing roads, streets and highways, water ways, streams and railroads — U. S. Geological Survey map will answer. If other than U. S. Geological Survey map is used, consent in writing is first to be obtained from the Board. (Address U. S. Geological Survey, Washington, D. C.)

3. Have a surveyor or draftsman make an exact tracing of the town, if the U. S. Geological Survey map or other approved map is used.

4. Adopt any new lines created since map was originally made up and mark plainly all village, school district and special district boundary lines, and such roads, streams and railroads of importance as are not shown on the map under Rules 2 and 3.

5. Divide the map into sections, as near a mile square as practicable, using established street, highway, farm, lot or property lines as boundaries. Sections, whenever possible, are to run north and south, east and west.

6. In some cases it will be found expedient to combine two and even three of the sections. This is advisable where the section is close to the boundary line of the town, or where the section consists of a small, irregular piece, much smaller than a square mile section. When a farm or lot is first shown in more than one section, such farm or lot is to be included in the section where the greatest quantity is located. If the quantity is the same in two

or more sections, the farm or lot is to be included in^d the first section numbered.

7. Number the sections, beginning with the extreme north-western corner of the town and running east until the eastern boundary of the town is reached, then take the section south of No. 1 and give it the next number in order, proceeding in this manner until all the sections are numbered.

8. Cut the map into the several sections as numbered, and then enlarge each section to a scale of *not less* than 880 feet to an inch; or the whole or half of the map made to the enlarged scale of *not less than* 880 feet to an inch, in which event the cutting into sections will follow.

9. Beginning with section map No. 1, plot in the first farm or lot in the northwestern corner of the section. Mark this No. 1 and continue to the east as in numbering the sections themselves.

10. In plotting the farms or lots into the section maps make the size as shown on section map approximate as nearly as possible the proportionate acreage of the farm. A plot of land measuring 208 feet each way contains one acre. This measurement in yards is 69 and in rods 12.6. This need not be exact, and in the enlarged section map there will be ample room to show the number and acreage on the map.

11. As each new section is plotted, you are to mark the first farm or lot in that section No. 1 as with section 1; for example — "Section 4, Lot 1, James Jones, 10 acres."

12. Where the contents of a farm or lot exceed one acre, the acreage is to be marked on the *section* map.

13. Public service corporation property which does not include ownership of the land, such as special franchise property valued by the State Tax Commission, and gas, water mains, telephone poles and wires and similar property assessed by the local assessors, is not to be designated on the tax map, but a record is to be kept in the card system or list, as required under Rule 20. The designation of such property shall be made by "parcel" instead of "lot" number, and the extent of property in each

section *on the owner's* or the *proper section* card or list shall show full description, including mileage, in a manner as follows:

"Section 2, Parcel 4, Berlin Water Company — 14,400 feet 4-inch cast iron pipe, 1,453 feet 3-inch cast iron pipe, 50 tees and 20 elbows and 2 pressure valves."

(This rule does not apply to a steam or an electric railroad or other public service corporation owning its own right of way.)

14. Where a town contains an incorporated village, separate section maps for each village are to be made in accordance with rules for incorporated villages within towns hereinafter set forth. (Rules 26-44.)

15. Submit to the State Tax Commission:

(a) Petition of the Board of Assessors of the town and written consent of the Town Board approving the contemplated expenditure, the petition and consent to be duly verified by a proper officer authorized to so act.

(b) Actual survey of the town or original tracing of the town after Rule 7 and preceding Rules have been complied with.

(c) Section maps as enlarged and properly marked.

(d) Two copies of actual survey or tracing of town, and two copies of each enlarged section map.

(e) The title or designation to be placed on the maps submitted shall be in form as follows:

For original town map and copies —

Tax Map

County of.....

Town of.....

Approved..... 19..

STATE TAX COMMISSION,

Case No.. ..

Secretary.

For section maps — town outside incorporated village —

Tax Map

County of.....

Town of.....

Section No.

Approved..... 19..

STATE TAX COMMISSION,

Case No.. ..

Secretary.

(f) The town and section maps are to be conveniently bound or made up for filing.

16. File original town and section maps as approved by the Board in the office of the Town Clerk.

17. File the approved copy of the town and the approved copy of each section map in the office of the Board of Assessors.

18. The original identification number shall be preserved and where there is a subsequent division of the lot or parcel, you are to designate the new portion or portions by letter; for instance, if lot 21 in section 20 be divided, the new lot is to be designated 21-a, a third subdivision, 21-b, et cetera, thus preserving the identity of the original lot number. Let the acreage in each division be accurately ascertained and recorded on map.

19. A change in the original map, section map or the subdivision of a block or of an original farm, lot or parcel number shall not be effective for assessment purposes until the record of same is made on the maps filed in this office, and notice certifying the alteration, division or merger has been forwarded to the Town Clerk and the Board of Assessors to be designated on the original maps in the Town Clerk's office and on the copy of such original maps in the office of the Assessors.

20. A duplicate list or card system of all the real property in the town shall be kept in the Town Clerk's office and in the office of the Town Assessors arranged, first, under each section by lot numbers, showing the contents in acres, square rods or square feet or linear dimensions, the house or street number, if any, and the

name of owner of each lot. Second, alphabetically arranged by the names of owners, showing the section, lot and block numbers, the contents of each lot in acres, square rods, square feet or the linear dimensions, and the house or street number, if any. Where the property is that of a public service corporation the term "parcel" shall be used in place of "lot," as explained under Rule 13. If the block, lot or parcel number is a subdivided one, the original number or numbers shall be shown on the new card, and the old card or list is to carry a reference to the new numbers. (Rule 18.) Old cards or lists shall not be destroyed but kept in a transfer file.

21. Actual survey or original tracing is required to be made on cloth and all copies are to be on standard full weight paper.

22. The use of old map, track, block or lot divisions or numbers is prohibited.

INCORPORATED VILLAGES WITHIN TOWN

26. Obtain an actual survey of the territory of the incorporated village within the town, showing the rivers, streams, railroads, streets, avenues, roads and block divisions, if any. Before the survey is commenced, consent in writing is to be obtained from the Board. (Compliance with this rule is optional. See Rule 27.)

27. Or, obtain an accurate map of the village, showing rivers, streams, railroads, roads, streets, avenues and block divisions, if any. United States Geological Survey map will answer. If other than United States Geological Survey map is used, consent in writing is first to be obtained from the Board. (Address United States Geological Survey, Washington, D. C.)

28. Have a surveyor or draftsman make an exact tracing of the village, if the United States Geological Survey map or other approved map is used.

29. Adopt new lines created since map was originally made up and mark plainly all streams, railroads, roads, streets, avenues and block divisions as are not shown on the map under Rules 27 and 28.

30. Divide the map into convenient sections, each to contain approximately 25,000 square rods, using established street, highway, lot or property lines as boundaries. Sections, whenever possible, are to run north and south, east and west.

31. Number the sections in a similar manner, as outlined in Rule 7.

32. Cut the map into the several sections as numbered, and then enlarge each section map to a scale of *not less* than 440 feet to an inch; or the whole or half of the map may be made to the enlarged scale of *not less* than 440 feet to an inch, in which event the cutting into sections will follow.

33. Divide the sections into blocks and number them in the same manner as the sections are numbered. In the outlying portions of the village it may be necessary to allow a section to remain intact, without any division into blocks. In the more densely populated portions, where streets are regularly laid out, take the highways or streets as the boundaries.

34. Number the lots in each block, beginning in the north-western corner of the block, numbering the lots to the east until the cross street is reached, then number to the south in the same manner, staying always on the *inside* and never under any circumstances crossing the street. When the southerly extremity of the block is reached, number along the southerly side of the block to the western extremity and thence north to the place of beginning so that the record may read "Block 14, Lot 21, Benjamin Franklin, 44 x 176."

35. On the section map is to be marked the linear dimensions of each lot, and where the contents of the lot exceed one acre, the acreage is to be marked on the section map.

36. Public service corporation property, which does not include ownership of the land, such as special franchise property valued by the State Tax Commission, and gas, water mains, telephone conduits and wires and similar property assessed by the local assessors, is not to be designated on the tax map but a record is to be kept in the card system or list, as required under Rule 42. The designation of such property shall be made by "parcel" in-

stead of "lot" number, and the extent of property in each section on the owner's or the proper section card or list shall show full description, including mileage, in the manner as follows:

"Section 1, Blocks 6, 8 and 10, Parcel 3, United Traction Company, 8.1 miles of track, gravel ballast, tee rail, pine ties, 408 chestnut poles, 208 cross wires, 8.1 miles of trolley wire, 2 feed wires."

(This rule does not apply to a steam or an electric railroad or other public service corporation owning its own right of way.)

37. Submit to State Tax Commission.

(a) Petition of the Board of Assessors of the Town and written consent of the Town Board, approving the contemplated expenditure, the petition and consent to be duly verified by a proper officer authorized to so act.

(b) Actual survey of the town within the village or original tracing after Rule 31 and preceding rules have been complied with.

(c) Section maps as enlarged and properly marked.

(d) Two copies of actual survey or tracing of town within village and two copies of each enlarged section map.

(e) The title or designation to be placed on the map submitted shall be in form as follows:

Tax Map

County of

Town of

Village of

Approved 19..

STATE TAX COMMISSION,

Case No... ..

Secretary.

For section maps — town with incorporated village —

Tax Map

County of
 Town of
 Section No. Block No.
 Village of
 Approved 19..

STATE TAX COMMISSION,

Case No... ..

Secretary.

(f) The village and section maps are to be conveniently bound or made up for filing.

38. File original village and section maps as approved by the Board in the office of the Town Clerk.

39. File the approved copy of the village and the approved copy of each section map in the office of the Board of Assessors.

40. The original identification number shall be preserved and where there is a subsequent division of the lot or parcel, you are to designate the new portion or portions by letter, for instance, if Lot 4 in Block 7, be divided, the new lot is to be designated 4-a, the third subdivision 4-b, et cetera, thus preserving the identity of the original lot number. Let the linear dimensions in each division or the acreage be accurately ascertained and recorded on map.

41. A change in the original map, section or the subdivision of a block or of an original farm, lot or parcel number shall not be effective for assessment purposes until the record of same is made on the maps filed in this office, and notice certifying the alteration, division or merger has been forwarded to the Town Clerk's and the Board of Assessors to be designated on the original maps in the Town Clerk's office and on the copy of such original maps in the office of the Assessors.

42. A duplicate list or card system of all the real property in the village shall be kept in the Town Clerk's office and in the office of the Town Assessors arranged, first, under each section by block

and lot numbers, showing the linear dimensions or acreage, the house or street number, if any, and the name of owner of each lot. Second, alphabetically arranged by the names of owners, showing the section, block and lot numbers, the linear dimensions or acreage and the house or street number, if any. Where the property is that of a public service corporation, the term "parcel" shall be used in place of "lot," as explained under Rule 36. If the block, lot or parcel number is a subdivided one, the original number or numbers shall be shown on the new card and the old card or list is to carry a reference to the new numbers. (Rule 40.) Old cards or lists shall not be destroyed but kept in a transfer file.

43. Actual survey or original tracing is required to be made on cloth and all copies are to be on standard full weight paper.

44. The use of old map, block or lot divisions or numbers is prohibited.

**Rules Adopted by the State Tax Commission
Governing the Procedure to be Followed in
Making Determination of the Proportion Tax-
able Under Article XI of the Tax Law of Mort-
gages Covering Property Situated Partly Within
and Partly Without the State.**

RULE I

(Applicable to Mortgages Covering Real and Personal Property)

The mortgagor or mortgagee shall furnish the Commission with the following information or data:

Subdivision A

A copy of the mortgage.

Subdivision B

1. A statement of all tangible real property covered by the mortgage situated *without* the state, with a brief description and value of each parcel and the total value.

2. A statement of all tangible personal property covered by the mortgage situated *without* the state, with description and value by appropriate classes and the total value.

3. A statement of all tangible real property covered by the mortgage situated *within* the state, with a brief description and value of each parcel and the total value.

4. A statement of all tangible personal property covered by the mortgage situated *within* the state, with description and value by appropriate classes and the total value.

Subdivision C

1. The last preceding assessments against the tangible real property covered by the mortgage situated *without* the state.

2. The book values of all tangible real and personal property covered by the mortgage situated *without* the state, separately classified.

3. The amount of all prior incumbrances upon the property situated *without* the state giving details and description of each incumbrance and the property covered thereby.

4. The last preceding assessments against the real property covered by the mortgage situated *within* the state, by tax districts (meaning cities and towns).

5. The book values of all tangible real and personal property covered by the mortgage situated *within* the state, separately classified.

6. The amount of all prior incumbrances upon the property covered by the mortgage situated *within* the state, by tax districts, giving details and description of each incumbrance and the property covered thereby.

The information specified in Subdivision "B" is required to be furnished in the form of affidavits of appraisal made by at least two competent and disinterested persons.

The information specified in Subdivision "C" is required to be furnished by the affidavit of the mortgagor or mortgagee, except that in cases where the mortgagor or mortgagee is a corporation the affidavit is to be made by an officer of the corporation having knowledge of its affairs.

RULE II

(Applicable to Mortgages Covering Real Property Only)

The mortgagor or mortgagee shall furnish the information specified in Subdivision "A," paragraphs 1 and 3 of Subdivision "B," and Subdivision "C" of Rule I, in the same form as required by Rule I.

RULE III

The mortgagor or mortgagee may submit a statement of any other facts respecting the value of the property covered by the mortgage whether within or without the state and the Commission may require additional information if the proofs submitted are not deemed sufficient to enable it to make determination.

RULE IV

After the required information and data are furnished the Commission will give notice of the time and place for determining the

apportionment in the manner prescribed by section 260 Tax Law.

RULE V

The deputy tax commissioner in charge of the mortgage bureau is given authority to hold hearings, issue subpoenas, take testimony in any proceeding relating to apportionment matters.

Adopted November 30, 1915.

STATE TAX COMMISSIONER

THE TAX LAW

[1]

apportionment in the manner prescribed by section 260 of the Tax Law.

RULE V

The deputy tax commissioner in charge of the mortgage tax bureau is given authority to hold hearings, issue subpoenas, and take testimony in any proceeding relating to apportionment matters.

Adopted November 30, 1915.

STATE TAX COMMISSION.

THE TAX LAW

[1]

THE TAX LAW

OF THE

STATE OF NEW YORK

BEING

Laws 1909, Chapter 62, entitled

**"An Act in Relation to Taxation, Constituting Chapter
Sixty (60) of the CONSOLIDATED LAWS,"**

**With All Amendments to the Close
of the Legislative Session
of 1917**

ARTICLES

1. Taxable property and place of taxation (§§ 1-17).
2. Mode of assessment (§§ 20-49).
3. Equalization of assessment and levy of tax (§§ 50-64).
4. Collection of taxes (§§ 69-95).
5. Collection of nonresident taxes (§§ 100-109).
6. Sales by comptroller for unpaid taxes and redemption of lands (§§ 120-143).
7. Sales by county treasurers for unpaid taxes and redemption of lands (§§ 150-160).
8. State tax department; state board of equalization (§§ 170-179a).
9. Corporation tax (§§ 180-207).
- 9-a. Franchise tax on manufacturing and mercantile corporations (§§ 208-219-k).
10. Taxable transfers (§§ 220-245).
11. Tax on mortgages (§§ 250-267).
12. Tax on transfers of stock (§§ 270-280).
13. Procedure (§§ 290-307).
14. Laws repealed; when to take effect (§§ 320, 321).
15. Tax on investments (§§ 330-340).

ARTICLE 1**Taxable Property and Place of Taxation**

- Section**
1. Short title.
 2. Definitions.
 3. Property liable to taxation.
 4. Exemption from taxation.
 5. Taxation of lands sold or leased by the state.
 6. The assessment of real and personal property.
 7. When property of nonresidents is taxable.
 8. Place of taxation of property of residents.
 9. Place of taxation of real property.
 11. Place of taxation of property of corporations.
 12. Taxation of corporate stock.
 13. Stockholders of bank taxable on shares.
 14. Place of taxation of individual bank capital.
 15. Report of exempt property.
 16. Exemption and reduction in assessment of lands planted with trees for forestry purposes.
 17. Exemption and reduction in assessment of lands maintained as wood lots and to encourage the growth of trees for such purposes.

§ 1. Short title. This chapter shall be known as the "Tax Law."

§ 2. Definitions. 1. "Tax commission" as used in this chapter means the state tax commission and "tax department" means the state tax department.

2. "Comptroller" as used in this chapter means the state comptroller.

3. "Assessor" as used in this chapter shall be deemed to include any elected or appointed officer of any civil or political subdivision of the state, charged by law with the duty of assessing property for taxation for state, county or local purposes.

4. "Tax district" as used in this chapter, means unless otherwise herein provided a city or town of this state.

5. "County treasurer" includes any officer performing the duties devolving upon such office under whatever name.

6. The terms "land," "real estate," and "real property," as used in this chapter, include the land itself above and under water, all buildings and other articles and structures, substructures and superstructures, erected upon, under or above, or affixed to the same; all wharves and piers, including the value of the right to collect wharfage, crantage or dockage thereon; all bridges, all telegraph lines, wires, poles and appurtenances; all supports and inclosures for electrical conductors and other appurtenances upon, above and under ground; all surface, underground or elevated railroads, including the value of all franchises, rights or permission to construct, maintain or operate the same in, under, above, on or through, streets, highways or public places; all railroad structures, substructures and superstructures, tracks and the iron thereon; branches, switches and other fixtures permitted or authorized to be made, laid or placed in, upon, above or under any public or private road, street or ground; all mains, pipes and tanks laid or placed in, upon, above or under any public or private street or place for conducting steam, heat, water, oil, electricity or any property, substance or product capable of transportation or conveyance therein or that is protected thereby, including the value of all franchises, rights, authority or permission to construct, maintain or operate, in, under, above, upon, or through, any streets, highways or public places, any mains, pipes, tanks, conduits or wires, with their appurtenances, for conducting water, steam, heat, light, power, gas, oil or other substance, or electricity for telegraphic, telephonic or other purposes; all trees and underwood growing upon land, and all mines, minerals, quarries and fossils in and under the same, except mines belonging to the state. A franchise, right, authority or permission specified in this subdivision shall for the purpose of taxation be known as a "special franchise." A special franchise shall be deemed to include the value of the tangible property of a person, copartnership, association or corporation situated in, upon, under or above any street, highway, public place or public waters in connection with the special franchise. The tangible property so included shall be taxed as a part of the special franchise. No property of a municipal corporation shall be subject to a special franchise tax.

7. The term "special franchise" shall not be deemed to include the crossing of a street, highway or public place outside the limits

of a city or incorporated village where such crossing is less than two hundred and fifty feet in length, unless such crossing be the continuation of an occupancy of another street, highway or public place. This subdivision shall not apply to any elevated railroad.

8. The terms "personal estate," and "personal property," as used in this chapter, include chattels, money, things in action, debts due from solvent debtors, whether on account, contract, note, bond or mortgage; debts and obligations for the payment of money due or owing to persons residing within this state, however secured or wherever such securities shall be held; debts due by inhabitants of this state to persons not residing within the United States for the purchase of any real estate; public stocks, stocks in moneyed corporations, and such portion of the capital of incorporated companies, liable to taxation on their capital, as shall not be invested in real estate.

§ 3. Property liable to taxation. All real property within this state, and all personal property situated or owned within this state, is taxable unless exempt from taxation by law.

§ 4. Exemption from taxation. The following property shall be exempt from taxation:

1. Property of the United States.
2. Property of this state other than its wild or forest lands in the forest preserve.

EXCEPTIONS TO EXEMPTION UNDER SUBDIVISION 2.

EDUCATION LAW

§ 440. Assessment for school purposes of certain state lands. 1. The board of education of union free school district number one, town of Dannemora, in the county of Clinton, shall hereafter assess the property owned by the state and situate within the boundaries of said district, exclusive of the improvements erected thereon by the state at the same valuation as other lands in said district are assessed, and the comptroller shall hereafter pay to the school authorities of such district the amount of taxes levied upon the land of the state for school purposes in such district by virtue of this section, out of any moneys hereafter appropriated by the legislature for the payment of assessments for local improvements on property owned by the state.

2. The local school authorities of union free school district number two of the town of Wawarsing, Ulster county, districts number six and eight of the town of Dover and districts number one and two of the town of Beekman, Dutchess county, all the school districts in the towns of Hyde

Park and Poughkeepsie, Dutchess county, all the school districts in the towns of Highlands, Woodbury and Tuxedo, Orange county, union free school district number one of the town of Ossining in the county of Westchester, and of school districts in the county of Rockland shall hereafter assess the lands owned by the state of New York and situate within the boundaries of said districts, exclusive of the improvements, if any, erected thereon by the state, at the same valuation as similar lands of individuals in said districts are assessed and the comptroller shall hereafter credit to the treasurer of the county wherein such lands are situated the amount of taxes levied upon the lands of the state therein for school purposes from taxes payable by said county treasurer each year to the state for state taxes levied and assessed upon the taxable property of the towns in which such districts are located and upon the adjustment of such taxes so made, the said county treasurer shall pay to the collector of taxes of the school districts in which such lands are situated the amount of such taxes as allowed and so paid by the state.

3. After a tax has been voted by a district meeting in a district specified in the preceding subdivision, in which there is land owned by the state and the trustees have made the assessment and their tax-list therefor, such trustees shall immediately file in the office of the comptroller a duly verified copy of such tax-list, which in addition to the other matters now required by law shall state which are lands belonging to the state. The comptroller shall within thirty days after the receipt of such list and after hearing the trustees, if they or any of them so desire, correct or reduce any assessment of state lands which may be in his judgment an unfair proportion to the remaining assessment of land within the district, and shall in other respects approve the assessment and communicate such approval to the trustees. No such assessment of state lands shall be valid for any purpose until the amount of the assessment is approved by the comptroller.

SPECIAL ACTS

Genesee Falls

AN ACT to provide for the assessment for school purposes of certain state lands in the town of Genesee Falls, Wyoming county.

Became a law March 25, 1914, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. The lands owned by the state and situate in school district number two in the town of Genesee Falls, Wyoming county, New York, constituting a portion of Letchworth park, the full title to which was vested in the state upon the death of William Prior Letchworth on December first, nineteen hundred and ten, exclusive of the improvements thereon erected by the state, shall be assessed in such school district for school purposes in the same manner as other real property owned by persons or corporations therein, and the comptroller shall hereafter pay the school authorities of

such school district the amount of taxes levied upon such land of the state for school purposes by virtue of this act out of any moneys hereafter appropriated for the payment of assessments for local improvements on property owned by the state.

§ 2. This act shall take effect immediately.

[Laws 1914, ch. 88.]

Rockland County

AN ACT providing for the assessment and taxation of lands owned by the state in the county of Rockland.

Became a law May 17, 1911, with the approval of the Governor. Passed by a two-third vote.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. All lands in the county of Rockland heretofore or hereafter acquired for public use by the state of New York, as provided by law, shall be assessed and taxed in the towns where situated for state, county, town, village, school and highway purposes in the same manner as other real property owned by persons and individuals in such towns and villages. The assessed valuation of the lands so acquired shall not be reduced below the assessed valuation of such lands at the time they were acquired, until the bonds and other indebtedness of such towns and villages and the county of Rockland, outstanding at the time this act takes effect, shall be fully paid, nor shall the assessed valuation of such lands include the improvements, if any, erected thereon by the state. All lands which have heretofore been purchased by the state in the county of Rockland, subsequent to the assessment thereof in any year by the board of assessors of the town wherein such lands are situated, although prior to the levying of the taxes for that year upon such assessment are hereby made subject to the lien of the taxes so levied, and all such taxes shall be paid by the state to the treasurer of the county of Rockland; and the provisions of section four hundred and forty of the education law, so far as the provisions of this act are not in conflict therewith, shall govern the assessment, levy and collection of school taxes on such state lands in said county.

§ 2. This act shall take effect immediately.

[Laws, 1911, ch. 149.]

See also section 22, Tax Law.

3. Property of a municipal corporation of the state held for a public use, including real property held or used for cemetery purposes, and all lots and plats therein conveyed by the municipal corporation as places for the burial of the dead, except the portion of municipal property not within the corporation.

4. The lands in any Indian reservation owned by the Indian nation, tribe or band occupying them.

5 All property exempt by law from execution, other than an exempt homestead. But real property purchased with the proceeds of a pension granted by the United States for military or naval services, and owned by the pensioner, or by his wife or widow, is subject to taxation as herein provided. Such property shall be assessed in the same manner as other real property in the tax districts. At the meeting of the assessors to hear the complaints concerning assessments, a verified application for the exemption of such real property from taxation may be presented to them by or on behalf of the owner thereof, which application must show the facts on which the exemption is claimed, including the amount of pension money used in or toward the purchase of such property. No such exemption on account of pension money shall be allowed in excess of five thousand dollars. If the assessors are satisfied that the applicant is entitled to the exemption, and that the amount of pension money exempt to the extent authorized by this subdivision used in the purchase of such property equals or exceeds the assessed valuation thereof, they shall enter the word "exempt" upon the assessment-roll opposite the description of such property. If the amount of such pension money exempt to the extent authorized by this subdivision used in the purchase of the property is less than the assessed valuation, they shall enter upon the assessment-roll the words "exempt to the extent of dollars" (naming the amount), and thereupon such real property, to the extent of the exemption entered by the assessors, shall be exempt from state, county and general municipal taxation, but shall be taxable for local school purposes, and for the construction and maintenance of streets and highways. If no application for exemption be granted, the property shall be subject to taxation for all purposes. The entries above required shall be made and continued in each assessment of the property so long as it is exempt from taxation for any purpose. The provisions herein, relating to the assessment and exemption of property purchased with a pension, apply and shall be enforced in each municipal corporation authorized to levy taxes.

NOTE.—For list of property exempt from execution see sections of the Code of Civil Procedure under General Laws herein.

6. Bonds of this state or any civil division thereof.

7. The real property of a corporation or association organized exclusively for the moral or mental improvement of men or women, or for religious, bible, tract, charitable, benevolent, missionary, hospital, infirmary, educational, scientific, literary, library, patriotic, historical or cemetery purposes, or for the enforcement of laws relating to children or animals, or for two or more such purposes, and used exclusively for carrying out thereupon one or more of such purposes, and the personal property of any such corporation shall be exempt from taxation. But no such corporation or association shall be entitled to any such exemption if any officer, member or employee thereof shall receive or may be lawfully entitled to receive any pecuniary profit from the operations thereof, except reasonable compensation for services in effecting one or more of such purposes, or as proper beneficiaries of its strictly charitable purposes; or if the organization thereof for any such avowed purposes be a guise or pretense for directly or indirectly making any other pecuniary profit for such corporation or association, or for any of its members or employees, or if it be not in good faith organized or conducted exclusively for one or more of such purposes. The real property of any such corporation or association entitled to such exemption held by it exclusively for one or more of such purposes and from which no rents, profits or income are derived, shall be so exempt, though not in actual use therefor by reason of the absence of suitable buildings or improvements thereon, if the construction of such buildings or improvements is in progress, or is in good faith contemplated by such corporation or association; or if such real property is held by such corporation or association upon condition that the title thereto shall revert in case any building not intended and suitable for one or more of such purposes shall be erected upon said premises or some part thereof. The real property of any such corporation not so used exclusively for carrying out thereupon one or more of such purposes but leased or otherwise used for other purposes, shall not be exempt, but if a portion only of any lot or building of any such corporation or association is used exclusively for carrying out thereupon one or more such purposes of any such corporation or association, then such lot or building shall be so exempt only to the extent of the value of the portion so used, and the remaining or other portion, to the extent of the value of such remaining or other portion, shall be subject to taxation; provided, however, that a lot or building owned and actually used

for hospital purposes, by a free public hospital, depending for maintenance and support upon voluntary charity, shall not be taxed as to a portion thereof leased or otherwise used for the purposes of income, when such income is necessary for, and is actually applied to the maintenance and support of such hospital, and further provided that the real property of any fraternal corporation, association or body created to build and maintain a building or buildings for its meeting or meetings of the general assembly of its members, or subordinate bodies of such fraternity and for the accommodation of other fraternal bodies or associations, the entire net income of which real property is exclusively applied or to be used to build, furnish and maintain an asylum or asylums, a home or homes, a school or schools, for the free education or relief of the members of such fraternity, or for the relief, support and care of worthy and indigent members of the fraternity, their wives, widows or orphans, shall be exempt from taxation, and provided also that the real estate owned by a free public library, situate outside of a city, shall not be taxed as to that portion thereof leased or otherwise used for purposes of income, when such income is necessary for and actually applied to the maintenance and support of such library. Property held by any officer of a religious denomination shall be entitled to the same exemptions, subject to the same conditions and exceptions, as property held by a religious corporation.

8. Real property of an incorporated association of present or former volunteer firemen actually and exclusively used and occupied by such corporation and not exceeding in value fifteen thousand dollars.

9. All dwelling-houses and lots of religious corporations while actually used by the officiating clergymen thereof, but the total amount of such exemption to any one religious corporation shall not exceed two thousand dollars. Such exemption shall be in addition to that provided by subdivision seven of this section.

10. The real property of an agricultural society permanently used by it for exhibition grounds.

11. The real and personal property of a minister of the gospel or priest of any denomination being an actual resident and inhabitant of this state, who is engaged in the work assigned to him

by the church or denomination to which he belongs, or who is disabled by impaired health from the performance of such duties, or over seventy years of age, and the property of the widow of such minister while she remains such and is an actual resident and inhabitant of this state, but the total amount of such exemption on account of both real and personal property, shall not exceed fifteen hundred dollars.

12. All vessels registered at any port in this state and owned by an American citizen, or association, or by any corporation, incorporated under the laws of the state of New York, engaged in ocean commerce between any port in the United States and any foreign port, are exempted from all taxation in this state, for state and local purposes; and all such corporations, all of whose vessels are employed between foreign ports and ports in the United States, are exempted from all taxation in this state, for state and local purposes, upon their capital stock, franchises and earnings, until and including December thirty-first, nineteen hundred and twenty-two.

13. A bond, mortgage, note, contract, account or other demand, belonging to any person not a resident of this state, sent to or deposited in this state for collection; the products of another state owned by a nonresident of this state and consigned to his agent in this state for sale on commission for the benefit of the owner; moneys of a nonresident of this state, under the control or in the possession of his agent in this state, when transmitted to such agent for the purpose of investment or otherwise.

14. The deposits in any bank for savings which are due depositors, the accumulations in any domestic life insurance corporation, held for the exclusive benefit of the insured, other than real estate and stocks, now liable for taxation; the accumulations of any incorporated co-operative loan association upon the shares of such association held by any person; certificates of investment or other evidences of indebtedness, together with any accumulations thereon, issued by any investment company organized pursuant to the provisions of article seven of the banking law and actually exercising the powers conferred by both subdivisions two and four of section two hundred and ninety-three of the banking law; and personal property of any corporation, person, company or association transacting the business of fire, casualty or

surety insurance in this state equal in value to the unearned premiums required by the laws of this state, or the regulations of its insurance department, to be charged as a liability.

15. Moneys collected in the course of the business of any corporation, association or society doing a life or casualty insurance business or both, upon the co-operative or assessment plan, and which are to be used for the payment of assessments, or for death losses or for benefits to disabled members.

16. The owner or holder of stock in an incorporated company liable to taxation on its capital, shall not be taxed as an individual for such stock.

17. The personal property in excess of one hundred thousand dollars of a mutual life insurance corporation incorporated in this state before April tenth, eighteen hundred and forty-nine.

18. Property real, from which no income is derived, and personal property, situated within any city of the first class and belonging to the medical society of any county, which county is either wholly or partly within such city and which society was heretofore incorporated under the provisions of chapter ninety-four, laws of eighteen hundred and thirteen, entitled "An act to incorporate medical societies for the purpose of regulating the practice of physic and surgery in this state," provided that such property is used for the purposes of such a society and not otherwise, and provided that such exemption of property for any society in the counties of Kings or New York shall not exceed one hundred and fifty thousand dollars, and in any other county affected hereby shall not exceed fifty thousand dollars.

19. Property real from which no rent is derived and personal property, situated within any city of the first class and belonging to any incorporated pharmaceutical society of any county which is either wholly or partly within such city, which society has heretofore been or may hereafter be authorized and empowered by act of the legislature to establish and which has established or may hereafter establish, a college of pharmacy in such city; provided that such property is used for the purposes of such college and not otherwise, and provided also that the exemption of such property for any society in the counties of Kings and New York shall not exceed one hundred thousand dollars, and in any other county affected hereby shall not exceed fifty thousand dollars.

20. The commissioners of the sinking fund or other chief financial board of any city of the first class, may, in their discretion, by resolution, exempt from taxation for local purposes the real and personal property, or any part of it, of a corporation or association organized to maintain an academy of music, if, in the opinion of such board, the interests of such city require the maintenance of such academy of music, and it shall appear that the property so exempted represents or was purchased with the proceeds of popular or general subscription for the erection of such academy of music. No property of such corporation or association shall be exempt, except the real property consisting of such academy of music and the furniture thereof, or personal property so subscribed and held for the purpose of constructing such academy of music. No such exemption shall be made for any year unless it shall appear that, during the preceding year, the corporation or association has not earned a net annual income upon the net cost of such academy and the furniture thereof.

21. Household furniture and personal effects to the value of one thousand dollars.

§ 5. Taxation of lands sold or leased by the state.

All lands which have been sold by the state, although not conveyed, shall be assessed in the same manner as if such purchaser were the actual owner. Improvements not acquired by the state but situate on land purchased by the state shall be assessed to the owner thereof. Where land is leased by the state such leasehold interest, except in cases where by the terms of the lease the state is to pay the taxes imposed upon the property leased, shall be assessed to the lessee or occupant in the tax district where the land is situated.

§ 6. The assessment of real and personal property.

All real and personal property subject to taxation shall be assessed at the full value thereof, provided, however, that the owner of personal property shall be allowed a deduction from the full value of all his taxable personal property to the extent of the just debts owing by him but no such deduction shall be allowed by reason of the indebtedness of the owner contracted or incurred in the purchase of nontaxable property or securities owned by him or

held for his benefit, nor for or on account of any indirect liability as surety, guarantor, indorser or otherwise, nor for or on account of any debt or liability contracted or incurred for the purpose of evading taxation.

§ 7. When property of nonresidents is taxable.

1. Nonresidents of the state doing business in the state, either as principals or partners, shall be taxed on the capital invested in such business, as personal property, at the place where such business is carried on, to the same extent as if they were residents of the state.

2. The personal property of nonresidents of the state having an actual situs in the state, and not forming a part of capital invested in business in the state, shall be assessed in the name of the owner thereof for the purpose of identification and taxed in the tax district where such property is situated, unless exempt by law. This subdivision shall not apply to money, or negotiable collateral securities, deposited by, or debts owing to, such nonresidents nor shall it be construed as in any manner modifying or changing the law imposing a tax on real estate mortgage securities.

§ 8. Place of taxation of property of residents.

Every person shall be taxed in the tax district where he resides when the assessment for taxation is made, for all personal property owned by him, or under his control as agent, trustee, guardian, executor or administrator. Where taxable personal property is in the possession or under the control of two or more agents, trustees, guardians, executors or administrators residing in different tax districts, each shall be taxed for an equal portion of the value of such property so held by them. Rents reserved in any lease in fee or for one or more lives or for a term more than twenty-one years and chargeable upon real property within the state, shall be taxable to the person entitled to receive the same, as personal property in the tax district where such real property is situated, at a principal sum, the interest of which at the legal rate per annum shall produce a sum equal to such annual rents, and if payable in anything except money, at the value of the rents in money to be ascertained by the assessors, the value of each rent to be assessed separately, and for the purpose of the taxation thereof such

person is to be deemed a resident of such tax district. When a person shall have acquired a residence in a tax district, and shall have been taxed therein, such residence shall be presumed to continue for the purpose of taxation until he shall have acquired another residence in this state or shall have removed from this state. The residence of a person on July first shall be deemed his residence for the purpose of assessment and taxation during the year. If he shall have actually and in good faith changed his residence after July first, and before August first in any year, from one tax district to another, and shall make proof to the assessors at or before their last meeting for the correction of the assessment-roll of such change of residence and that he is assessed in the tax district to which he has removed, his name shall be stricken from the assessment-roll of the tax district where he resided on July first. In case of any controversy as to the proper place of taxation within the state of any person, his residence for purposes of taxation may be determined by the tax commission, subject to review by the court.

§ 9. Place of taxation of real property. Real property shall be assessed as of July first in the tax district in which it is situated. In all cases the assessment shall be deemed to be against the real property itself, and the property itself shall be holden and liable to sale for any tax levied upon it.

§ 10. Taxation of real property divided by line of tax district. Repealed, chapter 154, Laws 1917.

§ 11. Place of taxation of property of corporations. The real estate of all incorporated companies liable to taxation shall be assessed in the tax district in which the same shall be situated in the same manner as the real estate of individuals. All the personal estate of every incorporated company liable to taxation shall be assessed in the tax district where the principal office or place for transacting the financial concerns of the company shall be, or if such company have no principal office or place for transacting its financial concerns, then in the tax district where the operations of such company shall be carried on.

on. In the case of a toll bridge, the company owning such bridge shall be assessed in the tax district in which the tolls are collected; and where the tolls of any bridge, turnpike, or canal company are collected in several tax districts, the company shall be assessed in the tax district in which the treasurer or other officer authorized to pay the last preceding dividend resides.

§ 12. Taxation of corporate stock. The capital stock of every company liable to taxation, except such part of it as shall have been excepted in the assessment-roll or shall be exempt by law, together with its surplus profits or reserve funds exceeding ten per centum of its capital, after deducting the assessed value of its real estate, and all shares of stock in other corporations actually owned by such company which are taxable upon their capital stock under the laws of this state, shall be assessed at its actual value.

§ 13. Stockholders of bank taxable on shares. The stockholders of every bank or banking association organized under the authority of this state, or of the United States, shall be assessed and taxed on the value of their shares of stock therein; said shares shall be included in the valuation of the personal property of such stockholders in the assessment of taxes in the tax district where such bank or banking association is located, and not elsewhere, whether the said stockholders reside in said tax district or not.

§ 14. Place of taxation of individual bank capital. Every individual banker shall be taxable upon the amount of capital invested in his banking business in the tax district where the place of such business is located and shall, for that purpose, be deemed a resident of such tax district.

§ 15. Report of exempt property. It shall be the duty of the board of assessors of the several towns of this state, and the boards or officials charged with the duty of assessing property for the purposes of taxation in the several cities of the state, to furnish to the clerks of the boards of supervisors of their respective counties, or in the case of the city of New York, to the city clerk of that city, on or before the first day of September in each year, a full and complete list and statement of all property situated within their respective districts exempt or partially exempt from

taxation under the laws of this state. Such list and statement shall be made on blanks furnished by the tax commission, and in such form and to contain and set forth all the information relative to such property and the situation and value thereof, as may be required by the tax commission, and to be verified in the same manner as assessments of property for the purposes of taxation, and in the city of New York by the chief deputy of the department of taxes and assessments. The tax commission shall prepare and transmit to the clerk of the board of supervisors in each county and to the city clerk of the city of New York, a sufficient number of such blanks, on or before the first day of June in each year, and the clerks of the boards of supervisors and the city clerk of the city of New York shall forthwith, upon the receipt thereof, distribute the same among the boards of assessors for use in preparing the statement herein required. And it shall be the duty of the clerk of the board of supervisors of each county and of the city clerk of the city of New York, to transmit such completed lists or statements to the tax commission, on or before the first day of October in each year, and the tax commission shall tabulate such statements, and cause to be published in their annual report to the legislature, a complete tabulated statement, based upon the statement so transmitted to the tax commission, of all real estate in the several counties of the state which is exempt or partially exempt from taxation. Immediately upon the receipt of the completed reports by the various clerks of the boards of supervisors, and the city clerk of the city of New York, those officials shall prepare a tabulated statement of the returns received and shall post a copy thereof in a conspicuous place, and in all cities of the state cause a copy thereof to be published in the official paper or papers of said city twice, with an interval between publications of three weeks, except such cities which publish a complete assessment-roll. The expense of such publication shall be a city charge and shall be audited and paid in the same manner as charges for other city notices are audited and paid.

§ 16. Exemption and reduction in assessment of lands planted with trees for forestry purposes. Whenever the owner of lands, to the extent of one or more acres and not

exceeding one hundred acres, shall plant the same for forestry purposes with trees to the number of not less than eight hundred to the acre, and whenever the owner of existing forest or brush lands to the extent of one or more acres and not exceeding one hundred acres, shall underplant the same with trees, to the number of not less than three hundred to the acre, and proof of that fact shall be filed with the assessors of the tax district or districts in which such lands are situated as hereinafter provided, such lands so forested shall be exempt from assessment and taxation for any purpose for a period of thirty-five years from the date of the levying of taxes thereon immediately following such planting, and such existing forest or brush lands so underplanted shall be assessed at the rate of fifty per centum of the assessable valuation of such land exclusive of any forest growth thereon for a period of thirty-five years from the date of the levying of taxes thereon immediately following such underplanting. The owner or owners of lands forested as above provided, in order to secure the benefits of this section, shall file with the conservation commission an affidavit making the due proof of such planting or underplanting and setting forth an accurate description of such lands, the town and county in which the same are situated, the number of trees planted or underplanted to the acre and the number of acres so forested, which affidavit shall remain on file in the office of said commission. Upon the filing of such affidavit it shall be the duty of the conservation commission to cause an inspection of such forested lands to be made by a competent forester or other employee of said commission who shall make and file with said commission a written report of such inspection. If the commission is satisfied from the said affidavit and the report of inspection that the lands have been forested as above provided, in good faith and by adequate methods to produce a forest plantation, and are entitled to the exemption of assessment or to a reduction of assessment as provided in this section, it shall make and execute a certificate under the seal of its office, and file the same with the county treasurer of the county in which the lands so forested are located, which certificate shall set forth a description of the lands affected by this section, the area and owner or owners thereof, the town or towns in which the same are situated,

the description upon the last assessment-roll which included said lands, the period of exemption or of reduction of assessment to which such lands are entitled and the date of the expiration of such exemption or reduction of assessment. Upon the filing of such certificate it shall be the duty of the county treasurer to file with the assessors of the tax district in which the lands described therein are located within ten days after receipt thereof a certified copy of such certificate, and the assessors of such tax district shall place the lands according to the description contained in said certificate upon the next assessment-roll prepared for the assessment of lands within such tax district, and shall exempt, or reduce the assessment upon, the lands so described as hereinbefore provided, and shall insert upon the margin of said assessment-roll opposite the description of said lands, a statement that in accordance with the provisions of this section of the tax law said lands are exempt from taxation or that the assessment thereof is reduced fifty per centum as the case may be and insert also in the margin the date of the expiration of such exemption or reduction of assessment and such lands shall continue to be exempted, assessed and carried in such manner upon the assessment-rolls of such town until the date of the expiration of such exemption or reduction of assessment. Lands which have been forested as above provided within three years prior to the taking effect of this section may come within its provisions if application therefor is made to the conservation commission within one year from the time when this section takes effect, but except as provided by this section the period of exemption or reduction as certified to by the conservation commission shall not exceed the period of thirty-five years from the date of the original planting. Lands situated within twenty miles of the corporate limits of a city of the first class, or within ten miles of the corporate limits of a city of the second class, or within five miles of the corporate limits of a city of the third class, or within one mile of the corporate limits of an incorporated village shall not be entitled to the exemption or reduction of assessment provided for by this section. In the event that lands exempted or reduced in taxation as above provided shall, by act of the owner or otherwise, at any time during the period

of exemption or reduction in taxation cease to be used exclusively as a forest plantation to the extent provided by this section to entitle such land to the privileges of this section, the said exemption and reduction in taxation provided for in this section shall no longer apply and the assessors having jurisdiction are hereby empowered and directed to assess the said land at the value and in the manner provided by the tax law for the general assessment of land. If any land exempted under this section continues to be used exclusively for the growth of a planted forest after the expiration of the period of exemption provided hereby, the land shall be assessed at its true value and the timber growth thereon shall be exempt from taxation, except if such timber shall be cut before the land has been duly assessed and taxes regularly paid for five consecutive years after the exemption period has expired, such timber growth shall be subject to a tax of five per centum of the estimated stumpage value at the time of cutting, unless such cuttings are thinnings for stimulating growth and have been made under the supervision of the conservation commission. Whenever the owner shall propose to make any cutting of such timber growth for a purpose other than for thinning as above provided, he shall give thirty days' notice to the assessors of the tax district on which the land is located, who shall forthwith assess the stumpage value of such proposed cutting, and such owner shall pay to the collector of the town in which such land is situated before cutting such timber five per centum of such assessed valuation. If such owner shall fail to give such notice and pay such taxes he shall be liable to a penalty of three times the amount of such tax, and the supervisor of the town may bring an action to recover the same for the benefit of the town in any court of competent jurisdiction.

§ 17. Exemption and reduction in assessment of lands maintained as wood lots and to encourage the growth of trees for such purposes. In order to encourage the maintenance of wood lots by private owners and the practice of forestry in the management thereof, the owner of any tract of land in the state, not exceeding fifty acres, which is occupied by a natural or planted growth of trees, or by both, which shall not be

situated within twenty miles of the corporate limits of a city of the first class, nor within ten miles of the corporate limits of a city of the second class, nor within five miles of the corporate limits of a city of the third class, nor within one mile of the corporate limits of an incorporated village, may apply to the conservation commission in manner and form to be prescribed by it, to have such land separately classified for taxation. Application for such classification shall be made in duplicate and accompanied by a plot and description of the land, and such other information as the commission may require. Upon the filing of such application it shall be the duty of the commission to cause an inspection of such land to be made by a competent forester for the purpose of determining whether or not it is of a suitable character to be so classified. If the commission shall determine that such land is suitable to be so classified, it shall submit to the owner a plan for the further management of said land, and trees and shall make and execute a certificate under the seal of the commission and file the same with the county treasurer of the county in which the land is located, which certificate shall set forth a description and plot of the land so classified, the area and owner thereof, the town or towns in which the same is situated, and that the land has been separately classified for taxation in accordance with the provisions of this section. Upon the filing of such certificate it shall be the duty of the county treasurer to file with the assessors of the tax district in which the land described therein is located, within ten days after receipt thereof, a certified copy of such certificate. So long as the land so classified is maintained as a wood lot, and the owner thereof faithfully complies with all the provisions of this section and the instructions of the commission, it shall be assessed at not to exceed ten dollars per acre and taxed annually on that basis. In fixing the value of said lands for assessment, the assessors shall in no case take into account the value of the trees growing thereon, and said land shall not be assessed at a value greater than other similar lands within the same tax district, which contain no forest or tree growth, are assessed. The assessors of each tax district where said land so classified is located shall insert upon the margin of said assessment and opposite the description of such land a statement that said land is

assessed in accordance with the provisions of this section. In the event that land so classified as above prescribed shall at any time by act of the owner or otherwise cease, in the judgment of the commission, to be used exclusively as a wood lot to the extent provided by this section to entitle the owner of such land to the privileges of this section, the exemption and valuation in taxation provided for in this section shall no longer apply and the assessors having jurisdiction shall, upon the direction of the commission assess the said land at the value and in the manner provided by the tax law for the general assessment of land. Whenever the owner shall propose to cut any live trees from said land, except for firewood or building material for the domestic use of said owner or his tenant, he shall give the commission at least thirty days notice prior to the time he desires to begin cutting, who shall designate for the owner the kind and number of trees, if any, most suitable to be cut for the purpose for which they are desired, and the cutting and removal of the trees so designated shall be in accordance with the instructions of said commission. After such trees are cut and before their removal from the land, the owner shall make an accurate measurement or count of all of the trees cut and file with the assessors of the tax district a verified, true and accurate return of such measurement or count and of the variety and value of the trees, so cut. The assessors shall forthwith assess the stumpage value of the timber so cut, and such owner shall pay to the tax collector of the town in which such land is situated, before the removal of any such timber, five per centum of such valuation. If such owner shall fail to give such notices and pay such taxes he shall be liable to a penalty of three times the amount of such tax, and the supervisor of the town may bring an action to recover the same for the benefit of the town in any court of competent jurisdiction.

ARTICLE 2**Mode of Assessment**

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§ 20. Ascertaining facts for assessment. The assessors in each tax district shall annually between January first and July first, ascertain by diligent inquiry all the property and the names of all the persons taxable therein. The comptroller shall on or about April fifteenth in each year transmit to the assessors of each tax district a statement of all lands owned by the state in such district, and such statement shall be used by the assessors in making up their assessment-rolls and shall be considered by them as their authority to assess to the state such of the lands described thereon as are legally subject to taxation.

§ 21. Preparation of assessment-roll. 1. The assessors shall prepare an assessment-roll or rolls, the form of which shall be prescribed or approved by the tax commission, so classified and arranged with respect to number of parts and number of columns in each part and with such entries and descriptions as shall be sufficient to identify each separately assessed parcel or portion of real estate with the approximate quantity of the square feet, square rods or acres contained in such parcel or portion or a statement of the linear dimensions thereof; each special franchise and the names of all persons and corporations taxable on personal property, capital stock or capital invested in business and bank

stock. Assessments of real property, other than special franchises, shall be carried in a separate part of the roll from the assessments of personal property.

2. The form of assessment-roll prescribed or approved by the tax commission shall provide for the indication thereon, in appropriate columns, of the name of the village, if in a village, the number of the school district and the name or number of any special district in which a special tax is levied for district purposes, in which each parcel or portion of real property and each special franchise described on such roll is situated or in which each person or corporation subject to taxation for personal property in the tax district pursuant to this chapter, resides, carries on business, has its principal place of business or in which its operations are carried on or where the personal property is located, as the case may be, and shall also provide for the entry of the assessments of real property, special franchises and personal property respectively, made pursuant to this chapter, and of the apportionments made pursuant to section forty of this chapter.

3. In all cities there shall be an additional column in the assessment-roll before the column in which is set down the value of real property, and in such additional column there shall be set down the value of the land exclusive of the buildings thereon. The total assessment only can be reviewed.

4. When a tax map has been approved by the tax commission, reference to the lot, block and section number or other identification numbers of any parcel on said map shall be deemed a sufficient description of said parcel on the assessment-roll.

5. A separate part shall be provided for the listing of property that is entirely exempt from taxation. If the property is partially exempt it shall be listed with the taxable property.

6. Provision shall also be made thereon for the entry of the amount of tax levied for state, county, city, town, highway or special district purposes, against each parcel or portion of real property, each special franchise and each person or corporation for personal property, together with the date of payment thereof and such other items and details as may be required.

7. The tax commission shall adopt regulations and rules for the preparation and use of the assessment-roll and shall advise with

and instruct boards of assessors and other officers as to their duties in respect thereto.

§ 22. Assessment of state lands. All wild or forest land within the forest preserve and also all such lands owned by the state in the towns of Altona and Dannemora, county of Clinton, except the lands in the town of Dannemora upon which buildings and inclosures are erected and maintained by the state for the use of state institutions, together with said buildings thereon, shall be assessed and taxed at a like valuation and rate as similar lands of individuals within the counties where situated. On or before August first in every year the assessors of the town within which the lands so belonging to the state are situated shall file in the office of the comptroller and of the conservation commission, a copy of the assessment-roll of the town, which in addition to the other matter now required by law, shall state and specify which and how much, if any, of the lands assessed are forest lands, and which and how much, if any, are lands belonging to the state; such statements and specifications to be verified by the oaths of a majority of the assessors. The comptroller shall thereupon and before the first day of September following, and after hearing the assessors and the conservation commission, if they or any of them so desire, correct or reduce any assessment of state lands which may be in his judgment an unfair proportion to the remaining assessment of land within the town, and shall in other respects approve the assessment and communicate such approval to the assessors. No such assessment of state lands shall be valid for any purpose until the amount of assessment is approved by the comptroller, and such approval attached to and deposited with the assessment-roll of the town, and therewith delivered by the assessors of the town to the supervisor thereof or other officer authorized to receive the same from the assessors. No tax for the erection of a school-house or opening of a road shall be imposed on the state lands unless such erection or opening shall have first been approved in writing by the conservation commission.

§ 23. Banks to make report. The chief fiscal officer of every bank or banking association organized under the authority of this state, or of the United States, shall, on or before the

first day of June, in each year, furnish the assessors of the tax district in which its principal office is located a statement under oath of the condition of such bank or banking association on the first day of May, next preceding, stating the amount of its authorized capital stock, the number of shares and the par value of the shares thereof, the amount of stock paid in, the amount of its surplus and of its undivided profits, if any, a complete list of the names and residences of its stockholders and the number of shares held by each. In case of neglect or refusal on the part of any bank or banking association to report as herein prescribed, or to make other or further reports as may be required, such bank or banking association shall forfeit the sum of one hundred dollars for each failure, and the additional sum of ten dollars for each day such failure continues, and an action therefor shall be prosecuted by the county treasurer of the county in which such bank or banking association so neglecting or refusing to report is located, in the city of Buffalo by the city treasurer of said city, and in the city of New York by the receiver of taxes thereof. There shall, in addition to such report, be kept in the office of every such bank or banking association a full and correct list of the names and residences of all stockholders therein, and of the number of shares held by each, and such lists shall be subject to the inspection of the assessors at all times. The list of stockholders furnished by such bank or banking association shall be deemed to contain the names of the owners of such shares as are set opposite them, respectively, for the purpose of assessment and taxation.

§ 24. Bank shares, how assessed. In assessing the shares of stock of banks or banking associations organized under the authority of this state or the United States, the assessment and taxation shall not be at a greater rate than is made or assessed upon other moneyed capital in the hands of individual citizens of this state. The value of each share of stock of each bank and banking association, except such as are in liquidation, shall be ascertained and fixed by adding together the amount of the capital stock, surplus and undivided profits of such bank or banking association and by dividing the result by the number of outstanding

shares of such bank or banking association. The value of each share of stock in each bank or banking association in liquidation shall be ascertained and fixed by dividing the actual assets of such bank or banking association by the number of outstanding shares of such bank or banking association. The owners of the stock of banks and banking associations shall be entitled to no deduction from the taxable value of their shares because of the personal indebtedness of such owners, or for any other reason whatsoever. This section is not to be construed as an exemption of the real estate of banks or banking associations from taxation. No shares of stock of such banks and banking associations, by whomsoever held, shall be exempt from the tax hereby imposed.

§ 24-a. Notice of assessment to banks or banking associations; complaints. The assessors of every tax district shall, within ten days after they have completed the assessment of the stock of a bank or banking association, give written notice to such bank or banking association of such assessment of the shares of its respective shareholders and no personal or other notice to such shareholders of such assessment is required. Complaints in relation to the assessments of the shares of stock of banks and banking associations shall be heard and determined as provided in section thirty-seven of this chapter.

§ 24-b. Bank shares; rate of tax. The rate of tax upon the shares of stock of banks and banking associations shall be one per centum upon the value thereof, as ascertained and fixed in the manner hereinbefore provided.

§ 24-c. Bank shares; exemption from other taxes. The said bank tax shall be in lieu of all other taxes whatsoever for state, county or local purposes upon the said shares of stock, and mortgages, judgments and other choses in action and personal property held or owned by banks or banking associations the value of which enters into the value of said shares of stock shall also be exempt from all other state, county or local taxation.

§ 24-d. Bank tax; levy by board of supervisors. The bank tax herein imposed shall be levied in the following manner: The board of supervisors of the several counties shall, on or before

the fifteenth day of December in each year, ascertain from an inspection of the assessment-rolls in their respective counties, the number of shares of stock of banks and banking associations in each town, city, village, school and other special districts, in their several counties, respectively, in which such shares of stock are taxable, the names of the banks issuing the same, respectively, and the assessed value of such shares, as ascertained in the manner provided in this article and entered upon the said assessment-rolls, and shall forthwith mail to the president or cashier of each of said banks or banking associations a statement setting forth the amount of its capital stock, surplus and undivided profits, the number of outstanding shares thereof, the value of each share of stock taxable in said county, as ascertained in the manner herein provided; and the aggregate amount of tax to be collected and paid by such bank and banking association, under the provisions of this article, provided that in the county of Erie the shares of stock of the banks located in the city of Buffalo shall not be included, nor shall any such notice be given by the board of supervisors of said county to the said officers of the banks located in said city. A certified copy of each of said statements shall be sent to the county treasurer. Provided, that, in the city of New York the statement of the bank assessment and tax herein provided for shall be made by the board of tax commissioners of said city, on or before the fifteenth day of December in each year, and by them forthwith mailed to the respective banks and banking associations located in said city, and a certified copy thereof sent to the receiver of taxes of said city. And further provided that in the city of Buffalo a statement of the bank assessment and tax herein provided for shall be made by the assessors of said city on or before the fifteenth day of December in each year, and by them forthwith mailed to the respective banks and banking associations located in said city, and a certified copy thereof sent to the city treasurer of said city.

§ 24-e. Bank tax; warrant for collection. The board of supervisors shall issue their warrant or order to the county treasurer on or before the fifteenth day of December in each year, setting forth the number of shares of bank stock taxable in each

town, city, village, school and other tax district in said county, in which said shares of stock shall be taxable, the tax rate of each of said tax districts for said year, the proportion of the tax imposed by this chapter to which each of said tax districts is entitled, under the provisions hereof, and commanding him to collect the same, and to pay to the proper officer in each of such districts the proportion of such tax to which it is entitled under the provisions of this chapter, provided that in the county of Erie the shares of stock of banks taxable in the city of Buffalo shall be omitted from such warrant or order. The said county treasurer shall have the same powers to enforce the collection of payment of said tax as are possessed by the officers now charged by law with the collection of taxes, and the said county treasurer shall be entitled to a commission of one per centum for collecting and paying out said moneys, which commission shall be deducted from the gross amount of said tax before the same is distributed. In issuing their warrants to the collectors of taxes, the board of supervisors shall omit therefrom assessments of and taxes upon the shares of stock of banks and banking associations.

§ 24-f. Bank tax; collection and payment. It shall be the duty of every bank or banking association to collect the tax due upon its shares of stock from the several owners of such shares, and to pay the same to the treasurer of the county wherein said bank or banking association is located, except that in the city of Buffalo such tax shall be paid to the city treasurer of said city, and in the city of New York to the receiver of taxes thereof on or before the thirty-first day of December in said year; and any bank or banking association failing to pay the said tax as herein provided shall be liable by way of penalty for the gross amount of the taxes due from all the owners of the shares of stock, and for an additional amount of one hundred dollars for every day of delay in the payment of said tax. Every bank or banking association so paying the taxes due upon the shares of its stock shall have a lien on the shares of stock, and on all property of the several share owners in its hands, or which may at any time come into its hands, for reimbursement of the taxes so paid on account of the several shareholders, with legal interest; and such lien may

be enforced in any appropriate manner. The tax shall be paid by the respective banks in the city of New York to the said receiver of taxes on or before the thirty-first day of December in said year, and said tax shall be collected by the said receiver of taxes and shall be by him paid into the treasury of said city to the credit of the general fund thereof. The tax shall be paid by the respective banks in the city of Buffalo to the city treasurer of said city on or before the thirty-first day of December in said year, and said tax shall be collected by the said treasurer and credited to the general fund of said city.

§ 24-g. Bank tax; distributed by boards of supervisors. The bank tax shall be distributed in the following manner: The board of supervisors of the several counties shall ascertain the aggregate assessed valuation of taxable property in each of the several town, city, village, school and other special districts in their counties, respectively, in which the shares of stock of banks and banking associations shall be taxable, for the year for which the tax is imposed, and the proportion of the tax on bank stock to which each of said districts shall be respectively entitled shall be ascertained by taking such proportion of the tax upon the shares of stock of banks and banking associations, taxable in such districts, respectively, under the provisions of this chapter as the aggregate assessed valuation of such tax district shall bear to the aggregate assessed valuation of all the town, city, village, school or other special districts in which said shares of stock shall be taxable, provided that in the county of Erie the provisions of this section shall have no application to the taxes paid by the banks and banking associations located in the city of Buffalo, and the provisions of this section shall be carried out as if the city of Buffalo were not a part of said county. The clerks of the several cities, villages and school districts to which any portion of the tax on shares of stock of banks and banking associations is to be distributed under this section shall, in writing and under oath, annually report to the board of supervisors of their respective counties, on or before October first of each year, the aggregate assessed valuation of such city, village and school district as shown by the last assessment roll of each respective city, village, and school district for the year prior to the meeting of each such board.

§ 25. Individual banker, how assessed. Every individual banker doing business under the laws of this state must report before the fifteenth day of June under oath to the assessors of the tax district in which any of the capital invested in such banking business is taxable, the amount of capital invested in such banking business in such tax district on the first day of June preceding. Such capital shall be assessed as personal property to the banker in whose name such business is carried on

§ 27. Reports of corporations. The president or other proper officer of every moneyed or stock corporation deriving an income or profit from its capital or otherwise shall, on or before June first, deliver to one of the assessors of the tax district in which the company is liable to be taxed a written statement in the form prescribed by the tax commission specifying:

1. The real property, if any, owned by such company, the tax district in which the same is situated and, unless a railroad corporation, the sums actually paid therefor.

2. The capital stock actually paid in and secured to be paid in, excepting therefrom the sums paid for real property and the amount of such capital stock held by the state and by any incorporated literary or charitable institution, and

3. The tax district in which the principal office of the company is situated or in case it has no principal office, the tax district in which its operations are carried on.

Such statement shall be verified by an officer of the corporation making the report to the effect that it is in all respects just and true. If such statement is not made within twenty days after the first day of June, or is insufficient, evasive or defective, the assessors may compel the corporation to make a proper statement by mandamus.

§ 28. Penalty for omission to make statement. In case of neglect to furnish such statements within thirty days after the time above provided, the company so neglecting shall forfeit to the people of this state for each statement so omitted to be furnished, the sum of two hundred and fifty dollars, and it shall be the duty of the attorney-general to prosecute for such penalty upon information which shall be furnished him by the tax commission. Upon such statement being furnished and the costs of

the suit being paid, the tax commission, if it shall be satisfied that such omission was not wilful, may, in its discretion, discontinue such suit.

§ 29. County clerks to furnish data respecting corporations. Between the first and fifteenth days of June in each year the county clerk in each county of the state, excepting counties wholly situate within the corporate limits of a city, shall prepare from the records in his office and mail to each of the city and town clerks in his said county, a certified statement containing the names of every stock corporation, whose certificate of incorporation has been filed with him since his last preceding annual statements to said several city and town clerks, whose principal business office or chief place of business is designated in its certificate of incorporation as being in such city or town or in any village or hamlet therein, together with the fact of such designation and the names and addresses of the directors of each such corporation so far as said county clerk can discover the same from the certificate of incorporation or from the latest certificate of election of directors of such corporation filed in his office. Each city or town clerk receiving such statement shall forthwith file the same in his office and mail a notice of such filing to each of the assessors of his city or town.

§ 30. Tax map in each tax district. A tax district may prepare or adopt for the use of the assessors a tax map of the district, or of such portion of the tax district as lies within an incorporated village, on which shall be shown each separately assessed parcel of real property with its boundaries properly marked. When any parcel contains more than one acre its contents in acres shall be shown upon said tax map. Each separately assessed parcel shall be given an identification number or numbers upon such map, and such number or numbers shall not be changed except as may be necessary when such parcel is altered or divided or merged with some other parcel. The assessors shall make such changes from year to year upon such tax map as may be necessary to keep the map accurate. Such map shall be prepared and kept in accordance with such rules as the tax commission may, from time to time, prescribe.

§ 33. Assessment of agent, trustee, guardian or executor. If a person holds taxable property as agent, trustee, guardian, executor or administrator, he shall be assessed therefor as such, with the addition to his name of his representative character, and such assessment shall be carried out in a separate line from his individual assessment.

§ 34. Assessment of omitted property. The assessors of any tax district shall, upon their own motion, or upon the application of any taxpayer therein, enter in the assessment-roll of the current year any property shown to have been omitted from the assessment-roll of the preceding year, at the valuation of that year, or if not then valued, at such valuation as the assessors shall determine for the preceding year. Assessments of special franchises that were omitted shall be entered at the valuation fixed and equalized by the tax commission.

§ 35. Debts owing to nonresidents of the United States, how assessed. Every agent in any county of the state of a nonresident creditor having debts owing to him, taxable in any county of the state, shall annually, on or before June first, furnish to the county treasurer of the county where the debtor resides, a true and accurate statement verified by his oath, of such debts owing on the first day of May next preceding in each town or ward in such county. The county treasurer shall, immediately upon the receipt of such statement, make out and transmit to the assessors of every tax district in the county in which any such debtor resides, a copy of as much of such statement as relates to the tax district of such assessors, with the name of the creditor. The assessors on receipt of such statement from the county treasurer shall, within the time in which they are required to complete the assessment-roll, enter therein the name of such nonresident creditor, and the aggregate amount due him in such tax district on the first day of May next preceding, in the same manner as other personal property is entered on the roll, adding the name of the debtor owing such debt. Any agent neglecting or refusing without good cause to furnish such statement to the county treasurer shall forfeit to the county in which the debtor resides the sum of five hundred dollars, recoverable by

the district attorney, if the existence of such debts was known to the agent.

§ 36. Notice of completion of assessment roll. The assessors shall complete the assessment-roll on or before the first day of August, and make out a copy thereof, to be left with one of their number, and forthwith cause a notice to be conspicuously posted in three or more public places in the tax district, stating that they have completed the assessment-roll, and that a copy thereof has been left with one of their number at a specified place, where it may be seen and examined by any person until the third Tuesday of August next following, and that on that day they will meet at a time and place specified in the notice to review their assessments. In any city the notice shall conform to the requirements of the law regulating the time, place and manner of revising assessments in such city. During the time specified in the notice the assessor with whom the roll is left shall submit it to the inspection of every person applying for that purpose.

§ 36-a. Completion of assessment-roll; notice to nonresidents. The assessors shall between the first and fifth day of August mail a notice to each person and corporation non-resident of their tax district, who has filed with the city or town clerk, on or before the fifteenth day of June preceding, a written demand therefor. Such notice shall specify each parcel or portion of real property separately assessed to said nonresident person or corporation and the assessed valuation thereof. Upon application made on or before the third Tuesday of August by any non-resident owner of real estate, or by a corporation, having real property in more than one tax district in the county, the assessors shall fix a time subsequent to the third Tuesday in August, but not later than the thirty-first day of August, for a hearing and to review their assessment.

§ 37. Hearing of complaints. The assessors shall meet at the time and place specified in such notice, and hear and determine all complaints in relation to such assessments brought before them, and for that purpose they may adjourn from time to

time. Such complainants shall file with the assessors a statement, under oath, specifying the respect in which the assessment complained of is incorrect, which statement must be made by the person assessed or whose property is assessed, or by some person authorized to make such statement, and who has knowledge of the facts stated therein. The assessors may administer oaths, take testimony and hear proofs in regard to any such complaint and the assessment to which it relates. If not satisfied that such assessment is erroneous, they may require the person assessed, or his agent or representative, or any other person, to appear before them and be examined concerning such complaint, and to produce any papers relating to such assessment with respect to his property or his residence for the purpose of taxation. The assessors shall, after said examination, fix the value of the property of the complainant and for that purpose may increase or diminish the assessment thereof. If any such person, or his agent or representative, shall wilfully neglect or refuse to attend and be so examined, or to answer any material question put to him, such person shall not be entitled to any reduction of his assessments. Minutes of the examination of every person examined by the assessors upon the hearing of any such complaint shall be taken and filed in the office of the town or city clerk.

§ 38. Correction and verification of tax-roll. When the assessors or a majority of them shall have completed their roll, they shall severally appear before any officer of their county authorized by law to administer oaths and shall severally make and subscribe before such officer an oath in the following form: "We, the undersigned, do severally depose and swear that we have set down in the foregoing assessment-roll all the real estate situated in the tax district in which we are assessors, according to our best information; and that, with the exception of those cases in which the value of the said real estate has been changed by reason of proof produced before us, and with the exception of those cases in which the value of any special franchise has been fixed by the state tax commission, we have estimated the value of the said real estate at the sums which a majority of the assessors have decided to be the full value thereof; and, also, that the said assessment-roll contains a true statement of the

aggregate amount of the taxable personal estate of each and every person named in such roll over and above the amount of debts due from such persons, respectively, and excluding such stocks as are otherwise taxable, and such other property as is exempt by law from taxation, at the full value thereof, according to our best judgment and belief," which oath shall be written or printed on said roll, signed by the assessors and certified by the officer.

§ 39. Filing of roll and notice thereof. In cities the assessment-roll when thus finally completed and verified shall be filed on or before September first, in the office of the city clerk, there to remain for fifteen days for public inspection. The assessors shall forthwith cause a notice to be posted conspicuously in at least three public places in the tax district and to be published in one or more newspapers, if any, published in the city that such assessment-roll has been finally completed and stating that it has been so filed and will be open to public inspection. At the expiration of such fifteen days, the city clerk shall deliver such roll to a supervisor of the tax district embraced therein. In towns, when the assessment-roll shall have been thus finally completed and verified, the assessors shall make two copies thereof, one of which shall be retained by them for the use of themselves and their successors in office, and the other of which, duly certified by the said assessors to be a copy of said assessment-roll, shall, on or before the fifteenth day of September, be filed in the office of the town clerk, to remain for public inspection until delivered by the town clerk to the supervisor of the town as hereinafter provided. The assessors shall forthwith cause a notice to be posted conspicuously in at least three public places in the tax district and to be published in one or more newspapers, if any, published in the town, that such assessment-roll has been finally completed and stating that such certified copy has been so filed. The said original assessment-roll shall on or before the first day of October be delivered by the assessor to a supervisor of the tax district embraced therein and said certified copy of the assessment-roll on file in the town clerk's office, as heretofore provided, shall on the first day of December be delivered by the town clerk to a supervisor of the tax district embraced therein. Notwithstanding the provisions of this section, the board of supervisors of any county may require an additional

number of copies of the assessment-rolls of the towns of such county to be made, and specify by whom such additional copies shall be made, the date when the certified copy of the town assessment-roll shall be filed in the office of the town clerk, and the date when the original assessment-roll shall be delivered to the supervisor of the town.

§ 40. Assessors to apportion valuation of railroad, telegraph, telephone, pipe line, water or gas companies and of special franchises among school and special districts. The assessors of each town or city in which a railroad, telegraph, telephone, water pipe line, or gas company, including a company engaged in the business of supplying natural gas, is assessed by them or by the tax commission upon property lying in more than one school district or in one or more special districts in which a tax is levied for district purposes shall after the time fixed for hearing complaints and action thereon and prior to the final completion of the roll, pursuant to section thirty-nine of this chapter, apportion the assessed valuation of the property of each of such corporations so made by them or by the tax commission among such school and special district. Such apportionments shall be entered by the assessors in the appropriate column of the assessment-roll and a certificate thereof signed by the assessors or a majority of them shall be filed with the town or city clerk within five days thereafter, and thereupon the valuations so apportioned shall become the valuations of such property in such districts for the purpose of taxation for the ensuing year. The town clerk shall furnish the trustees of school districts a certified statement of the valuations apportioned to their respective districts.

In case of the failure of the assessors to act, a supervisor of the town or city shall make such apportionment on request of either the trustee of any school district or the officers of any special district or the corporation assessed. In case of any alteration in any school district affecting the valuation of such property, the officer making the same shall fix and determine the valuations in the districts affected for the current year.

Chapter 334, Laws 1916

§ 11. Apportionments in the year nineteen hundred and seventeen of special franchise assessments by local assessors under section forty of this chapter shall be based on the final equalized valuations certified in said year by the state tax commission, or if none shall have been so certified, upon the equalized valuations of the preceding year.

Chapter 328, Laws 1917

The township school law makes it unnecessary to make apportionments for the purpose of taxation among the old school districts. The only apportionments now required for school taxes are: (1) in towns in which there is a union free school district having a population of fifteen hundred or more; (2) in towns in which there is a union free school district employing fifteen or more teachers; and (3) in towns which have been subdivided into town school units pursuant to section 331 subd. 2 of the Education Law. In the first two cases the apportionment is between the town at large and the union free school district or districts and in the third between the two or more town school units.

§ 41. Neglect or omission of duty by assessors. The assessors, in the execution of their duties, shall use the forms and follow the instructions and orders transmitted to them, from time to time, by the tax commission. If any assessor shall neglect or omit to perform any duty, the other assessors shall perform such duty and shall certify upon the assessment-roll the name of the delinquent assessor, stating therein the cause of such omission, and the assessment-roll, when otherwise made and completed in accordance with the requirements of or under this chapter shall be deemed to be the assessment-roll of the tax district. If the assessors shall neglect to meet for the purpose of hearing grievances any person aggrieved by the assessment may appeal to the board of supervisors at its next meeting, which shall have the same power to review and correct such assessment as the assessors have under this article. If any assessor shall refuse or neglect to perform any duty or do any act required of him by this chapter, he shall forfeit to the tax district the sum of fifty dollars, to be recovered by the tax commission.

§ 42. Abandonment of lot divisions. Whenever more than ten years shall have elapsed after the subdivision of any tract of land into lots, plots or sites, with or without proposed streets, the owner of such tract, or of any part thereof composed of two or more contiguous lots may, by an instrument in writing

duly executed and acknowledged and describing such land, disclaim and abandon such subdivision including any streets not opened, accepted or used by the public and which are not necessary for the use of an owner or occupant of any part of said tract; and thereupon such subdivision, as to the lands described in such instrument, shall be deemed abandoned and of no effect; and thereafter the lands described therein shall, for the purpose of taxation, be regarded as a single tract. If a map of such subdivision has been filed in the office of the county clerk or register of deeds, such instrument may be recorded in said office, and a notice of such record shall thereupon be indorsed by the clerk or register upon such map. This section shall not apply to a county embracing a portion of the forest preserve.

§ 44. Special franchise report to tax commission.

Every person, copartnership, association or corporation subject to taxation on a special franchise, shall, within thirty days after such special franchise is acquired, make a written report to the tax commission containing a full description of every special franchise possessed or enjoyed by such person, copartnership, association or corporation, a copy of the special law, grant, ordinance or contract under which the same is held, or if possessed or enjoyed under a general law, a reference to such law, a statement of any condition, obligation or burden imposed upon such special franchise, or under which the same is enjoyed, together with any other information relating to the value of such special franchise, required by the tax commission. The tax commission may require an annual report and from time to time a further or supplemental report from any such person, copartnership, association or corporation containing information and data upon such matters as it may specify. Every report required by this section shall have annexed thereto the affidavit of the president, vice-president, secretary or treasurer of the association or corporation, or one of the persons or one of the members of the copartnership making the same, to the effect that the statements contained therein are true. Such commission may prepare blanks to be used in making the reports required by this section. Every person, copartnership, association or corporation failing to make the report required by this section, or failing to make any special report required by the

tax commission within a reasonable time specified by it, shall forfeit to the people of the state the sum of one hundred dollars for every such failure and the additional sum of ten dollars for each day that such failure continues, and shall not be entitled to review the assessment by certiorari, as provided by section forty-six of this chapter. Acknowledgment of receipt of blank reports which contain the penalty provisions of this section shall be deemed sufficient notice of such penalties.

§ 45. Special franchise; full valuation and equalization by tax commission. The tax commission shall annually fix and determine the full and actual valuation of each special franchise subject to assessment in each city, town or village; shall inquire into and ascertain as near as may be the percentage of the full and actual value at which other real property in the city, town or village for which such full valuation has been made, is being assessed, and by the rate of equalization so established fix and determine the equalized valuation of each special franchise subject to assessment.

§ 45-a. Hearing on special franchise valuations; notice. On determining the full and actual valuation of a special franchise and the rate of equalization thereof the tax commission shall immediately give notice in writing to the person, copartnership, association or corporation affected, and to each city, town or village in which such special franchise is subject to assessment, stating in substance that such determinations have been made and the total full and actual valuation and the rate of equalization thereof in each city, town and village, and that the commission will meet at its office in the city of Albany on a day specified in such notice, to hear and determine any complaint concerning such full valuation and the rate of equalization. Such notice must be served at least ten days before the day fixed for the hearing; and it may be served on a copartnership, association or corporation by mailing a copy thereof to it at its principal office or place of business and on a person, either personally or by mailing it to him at his place of business or last known place of residence. In a town said statement shall specify the total amount

of the assessment of such special franchise, and the amount thereof in any village or villages therein. Section thirty-seven of this chapter applies so far as practicable to a hearing by the tax commission under this section.

§ 45-b. Special franchises; determination of final full and equalized valuation. After hearing complaints as to such valuation and rate of equalization of the special franchise the commission shall fix and determine the final full value of each special franchise and ascertain the final rate of equalization and equalize the final full value of each special franchise to such an amount as in its judgment will place the special franchise on the same basis as the assessment of other real property in the city, town or village in which the special franchise is located. In ascertaining the basis of assessment of other real property or determining the final full and actual valuation of a special franchise, the tax commission may, in its discretion, take testimony and hear proof, under oath or otherwise, and may avail itself of all information on the subject appearing of record in its office and all information which it may acquire in the discharge of its duties, and may employ its experts, agents or other persons in procuring any information it may require for such purpose.

§ 45-c. Certificate of special franchise valuations filed with localities. After determining the final full and equalized valuation of a special franchise the tax commission shall file with the clerk of the city, town or village in which such special franchise is subject to assessment, a written statement duly certified by the secretary of the commission of the valuation of each special franchise assessed therein as finally fixed and equalized. In a town said statement shall specify the total amount of the assessment of each special franchise, and the amount thereof in any village or villages therein. In the city of New York said statement shall be filed with the department of taxes and assessments. Such statement shall be filed with the clerk of the village not later than the first day of October and with the clerk of the city, or the department of taxes and assessments in the city of New York, not later than thirty days before the final completion,

verification and filing of the assessment-roll. The statement of special franchise valuations in towns shall be made in duplicate, one copy to be filed with the town clerk not later than August first, and the other copy with the clerk of the board of supervisors of the county not later than September first.

It shall be the duty of city, town and village clerks within five days after the final completion and filing of the assessment-roll, and the first posting or publication of the notice thereof as required by law in their respective municipal corporations and of the clerks of the boards of supervisors in each county within five days after the final revision of the assessment-roll and the annexation of the warrant thereto to furnish the tax commission with said date or dates.

Each city clerk shall, within five days after the receipt by him of the statement of the equalized valuations of a special franchise as fixed by the tax commission, deliver a copy of such statement certified by him to the assessors or other officers charged with the duty of making local assessments in said city. Each town clerk shall, within five days after the receipt by him of the statement of equalized valuations, deliver copies of such statement certified by him to the supervisor of the town, and to the assessors of the town for which the assessments have been made. Each village clerk shall, within five days after the receipt by him of the statement of equalized valuations, deliver copies of such statement certified by him to the assessors, if any, and if not to the trustees of the village for which the assessments have been made.

The final equalized valuation of every special franchise in a city, town or village as so fixed and determined by the tax commission shall be entered by the assessors or other officers thereof in the proper part of the assessment-roll before the final revision and certification of such roll by them and become a part thereof with the same force and effect as if such assessment had been originally made by such assessors.

§ 45-d. Special franchise; certification of final valuations to owners. The tax commission, on filing said statement of the final equalized valuation of a special franchise, shall give to the person, copartnership, association or corporation affected written notice thereof, which notice shall contain a state-



**DIRECT TAXES C
NACTMENT OF
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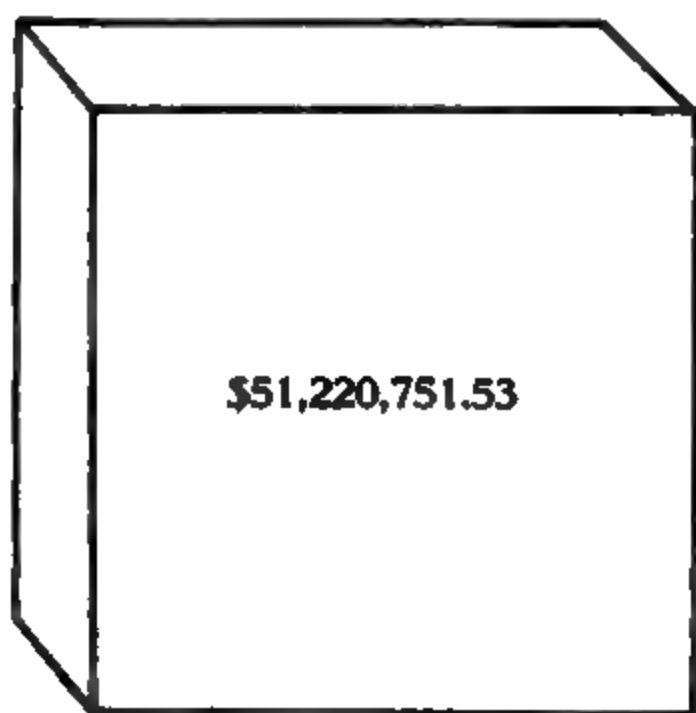
\$32,650,223.19

Trust Companies

**STATE'S RECEIPTS FROM INDIRECT TAXES ON
CORPORATIONS SINCE ENACTMENT OF FIRST
CORPORATION TAX LAW IN 1880**

Savings Banks

Insurance Companies



\$51,220,751.53

Transportation Companies

Foreign Banks

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ment of the full and actual value of such special franchise as finally fixed and determined and the amount to which it has been equalized. In a town said statement shall specify the total amount of the assessment of each special franchise, and the amount thereof in any village or villages therein. Such notice may be served on a copartnership, association or corporation affected by mailing a copy thereof to it at its principal office or place of business, and on a person either personally or by mailing it to him at his place of business or last known place of residence.

§ 45-e. Special franchise assessments subject to all taxes. The final equalized valuation of every special franchise as fixed and determined by the tax commission shall be the assessed valuation on which all taxes, based on such special franchise for state, county, city, town, village, school, highway or other district purposes shall be levied for the ensuing year.

§ 45-f. Information by local officers. The assessors or other taxing officers, or other local officers in any city, town or village or district, or any state or county officer, shall on demand furnish to the tax commission any information required by them for the purpose of determining the full and equalized value of a special franchise.

It shall be the duty of city, town, and village clerks within twenty days after the taking effect of any law changing the boundaries of their respective municipal corporations to furnish the tax commission with a statement giving the details of and clearly showing said changes. Upon the granting of any franchise to use the streets, highways, public places or public waters by the proper officers of any city, town or village, it shall be the duty of the respective clerks of said municipalities to furnish a copy of same to the tax commission.

§ 46. Certiorari to review assessment. An assessment of a special franchise by the tax commission may be reviewed in the manner prescribed by article thirteen of this chapter, and that article applies so far as practicable to such an assessment, in the same manner and with the same force and effect as if the assessment had been made by local assessors; a petition for a writ of

certiorari to review the assessment in a city or village must be presented within fifteen days after the final completion and filing of the assessment-roll, and the first posting or publication of the notice thereof as required by law, and in towns within thirty days after the final revision of the roll by the county board of supervisors and the annexation of their warrant thereto. Such writ must run to and be answered by said tax commission and no writ of certiorari to review any assessment of a special franchise shall run to any other board or officer unless otherwise directed by the court or judge granting the writ. In cities a copy of said writ and the petition for same shall be furnished to the corporation counsel or other law officer. An adjudication made in the proceeding instituted by such writ of certiorari shall be binding upon the local assessors and any ministerial officer who performs any duty in the collection of the taxes levied upon said assessment in the same manner as though said local assessors or officers had been parties to the proceeding.

§ 47. Tax commission to appear by counsel; employment of experts. In any proceeding for the review of an assessment of a special franchise made by the state board of tax commissioners or the tax commission, said tax commission is authorized to appear by counsel to be designated by the attorney-general. The attorney-general or such counsel may employ experts and the compensation of such counsel and experts and their necessary and proper expenses and disbursements, incurred or made in such proceeding, and upon any appeal therein, shall when audited and allowed as are other charges against such tax district, be a charge upon the tax district upon whose rolls appears the assessment sought to be reviewed. Where, in one proceeding, there is reviewed the assessment of a special franchise in more than one tax district, separate accounts shall be rendered for said costs, expenses and disbursements to the proper officer of each of said tax districts and audited and allowed by him as aforesaid. For the purposes of this section, the city of New York shall be deemed one tax district. If provision shall not have been made for the payment of such expense in any year, then the officers who are empowered by law to make such provisions in any county,

city, town or other political subdivision of the state, are hereby authorized and directed to raise money to such an amount as may be necessary, in any manner provided by law for meeting expenses in anticipation of the collection of taxes and to pay such expense therefrom. The amount so raised shall be included in the amount to be raised by tax in the ensuing year.

§ 48. Deduction from special franchise tax for local purposes. If, when the tax assessed on any special franchise is due and payable under the provisions of law applicable to the city, town or village in which the tangible property is located, it shall appear that the person, copartnership, association or corporation affected has paid to such city, town or village for its exclusive use within the next preceding year, under any agreement therefor, or under any statute requiring the same, any sum based upon a percentage of gross earnings, or any other income, or any license fee, or any sum of money on account of such special franchise, granted to or possessed by such person, copartnership, association or corporation, which payment was in the nature of a tax, all amounts so paid for the exclusive use of such city, town or village except money paid or expended for paving or repairing of pavement of any street, highway or public place, and except in a city of the first class car license fees or tolls paid for the privilege of crossing a bridge owned by the city, shall be deducted from any tax based on the assessment made by the state tax commission for city, town or village purposes, but not otherwise; and the remainder shall be the tax on such special franchise payable for city, town or village purposes. The chamberlain or treasurer of a city, the treasurer of a village, the supervisor of a town, or other officer to whom any sum is paid for which a person, copartnership, association or corporation is entitled to credit as provided in this section, shall, not less than five nor more than twenty days before a tax on a special franchise is payable, make and deliver to the collector or receiver of taxes or other officer authorized to receive taxes for such city, town or village, his certificate showing the several amounts which have been paid during the year ending on the day of the date of the certificate. On the receipt of such certificate the collector, receiver or other officer shall immediately credit on the tax-roll to the person, copartnership, association or corporation affected the amount stated

in such certificate, on any tax levied against such person, copartnership, association or corporation on an assessment of a special franchise for city, town or village purposes only, but no credit shall be given on account of such payment or certificate in any other year, nor for a greater sum than the amount of the special franchise tax for city, town or village purposes, for the current year; and he shall collect and receive the balance, if any, of such tax as required by law.

§ 49. Tax on special franchise not to affect other taxes. The imposition or payment of a tax on a special franchise as provided in this chapter shall not relieve any association, copartnership or corporation from the payment of any organization tax or franchise tax or any other tax otherwise imposed by article nine of this chapter, or by any other provision of law; but tangible property situated in, upon, under or above any street, highway, public place or public waters, subject to tax as special franchise as described in subdivision six of section two, shall not be taxable except upon the assessment made as herein provided by the tax commission.

ARTICLE 3**Equalization of Assessment and Levy of Tax**

Section 50. Equalization by board of supervisors.

50a. Exclusion of shares of stock of banks and banking associations.

51. Appointment of commissioners of equalization.

52. Examination of valuations.

53. Report to supervisors.

54. Description of real property.

55. Review of assessments against nonresident owners of rents reserved.

55a. Errors in assessment-rolls.

56. Correction of errors by board of supervisors.

56a. Correction of assessments, and returning and refunding of erroneous taxes.

57. Reassessment of property illegally assessed.

58. Levy of tax by supervisors.

59. Tax-roll and collector's warrant.

60. Statement of taxes upon certain corporations by clerk of supervisors.

61. Statement of valuation to be forwarded to tax commission.

62. Abstract of warrant to be furnished county treasurer.

64. Statistics of taxation, revenue and debt.

§ 50. Equalization by board of supervisors. 1. The board of supervisors of each county in this state, at its annual meeting, shall examine the assessment-rolls of the several tax districts in the county, for the purpose of ascertaining whether the valuations in one tax district bear a just relation to the valuations in all the tax districts in the county; and the board may increase or diminish the aggregate valuations of real estate in any tax district, in accordance with the following equalization rule. First, the ratio or percentage which the assessed value of the real property in each district bears to its full value shall be established by the board upon proper inquiry and investigation conducted by it and shall be stated in a resolution by the board after such inquiry and investigation. Second, from such ratio or percentage

values, the board shall then determine the aggregate full value of all real property of each tax district by dividing the assessed value thereof by the ratio or percentage value as ascertained and fixed for that district. Third, the average rate of assessment of the real property in the county shall then be determined by dividing the aggregate assessed value of the real property in all the tax districts by the aggregate full value thereof as ascertained in the manner aforesaid. Fourth, the true equalized value for each tax district shall then be determined by multiplying the full value of such real property in that tax district by the average rate of assessment for the county. Fifth, deduct from or add to the assessed value of the several tax districts the difference between the assessed value and the equalized value as so ascertained so that the amount which the respective tax districts are increased or diminished from the assessed value will be shown, and the total assessed value for the county, except as provided in subdivision two of this section, will not be increased or diminished. Any written or documentary evidence upon which the percentages for the several tax districts are determined by the board shall be preserved and an abstract of the same published with the table of rates in the proceedings of the board of supervisors. The table of such percentages, employed in making the equalization, shall be furnished by the clerk of said board to the tax commission and shall also be published in the report of the tax commission.

2. The board of supervisors in any county of the state shall when examining the assessment-rolls of the several tax districts of the county, as above provided, exclude from the tax rolls of said districts, to be prepared by said board, such parcels of real property as have been struck down to the county at a tax sale and not redeemed as provided in section one hundred and fifty-two of this chapter. The county treasurer shall annually between the date of the tax sale and the first day of December next succeeding, prepare and submit to the board of supervisors a list of all such lands so struck down to the county in any year and still remaining unredeemed. No such properties shall be so excluded from said tax rolls except by a resolution of said board adopted at an annual meeting by a vote of a majority of the members thereof. Whenever such real property is so excluded from the tax rolls by the

board, the total of the assessed valuations of the real estate of the several tax districts, as the same appear on the completed tax rolls, shall be the aggregate valuation of the taxable real estate in the county.

County Equalization of 1911 — Methods Legalized.

AN ACT to legalize the official acts of boards of supervisors in the year nineteen hundred and eleven, in equalizing the assessed valuations of real estate between the several tax districts in the county and also to legalize the levying and collection of taxes in said tax districts in accordance with such equalization.

Became a law March 6, 1912, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. All the official acts of the board of supervisors of any county in the year nineteen hundred and eleven in equalizing the assessed valuations of real estate between the several tax districts in the county, and the levying and collection thereafter of taxes in such tax districts in accordance with such equalization, are hereby legalized, ratified and confirmed and declared to be valid and legal, and all such taxes collected or uncollected shall have full force, effect and validity, notwithstanding that such equalization by the board of supervisors did not comply with the provisions of section fifty of the tax law, as amended by chapter eight hundred and one of the laws of nineteen hundred and eleven.

§ 2. Nothing in this act shall affect any action or proceeding now pending in any court.

§ 3. This act shall take effect immediately.

[Laws 1912, chapter 20.]

§ 50-a. Exclusion of shares of stock of banks and banking associations. In fixing the aggregate valuation of a tax district for the purpose of equalizing the valuations between the several tax districts within a county, the board of supervisors or commissioners of equalization of such county shall not include the shares of stock of banks or banking associations assessed in such tax district pursuant to article two of this chapter.

§ 51. Appointment of commissioners of equalization. The board of supervisors of any county of the state may by the concurring vote of a majority of all the supervisors elected to such board, resolve to appoint three persons to be commissioners

of equalization of such county. They shall thereupon appoint such commissioners, two of whom shall be residents of such county and not members of the board of supervisors, and the third commissioner shall not be a resident of or a taxpayer in such county, but shall reside in the judicial district in which such county is situated. If there be one or more cities in such county one of such commissioners shall be a resident of such city or cities and one shall be a resident of the towns in such county outside of such city or cities. The commissioner appointed from such city or cities shall be named by the supervisors representing such city or cities, and the commissioner appointed from the towns outside of such city or cities shall be named by the supervisors representing such towns. Both such commissioners, including the third commissioner appointed from the judicial district outside of such county, shall be confirmed by a two-thirds vote of all the members of the board of supervisors. If, after such board has resolved to appoint such commissioners of equalization, they are unable to agree upon the commissioners to be appointed as provided by this section, and such commissioners are not appointed before the first day of July, succeeding the time when such resolution was adopted, the clerk of such board shall apply to the county judge of such county certifying to him the fact that such resolution was adopted and such commissioners have not been appointed pursuant thereto, and such county judge shall appoint the commissioners subject to the provisions of this section relating to their places of residence. The term of office of each such commissioner shall be three years. Not more than one commissioner shall reside in the same town or city, and if a commissioner remove to a town or city in which another commissioner resides, the office of the commissioner so removing shall thereon become vacant. Such appointments shall be so made that not more than a majority of the commissioners belong to the same political party, and the other commissioner shall be chosen from the other political party polling in such county at the last general election either the highest or the next highest number of votes. If the office of any commissioner become vacant before the expiration of his term, such vacancy shall be filled, for the unexpired term, by the appointment of a person of the same political faith as his predecessor at the time of his appointment. Each

commissioner shall be paid by the county for his services, a sum to be fixed by the board of supervisors, not exceeding the rate of four dollars per day, for the time necessarily and actually occupied in the performance of his duties, and his necessary and reasonable expenses incurred while absent from his home in the discharge of his duties, but the total amount paid to any commissioner for his services and expenses in any one year shall not exceed three hundred dollars.

§ 52. Examination of valuations. Between the first day of September and the time of the annual meeting of the board of supervisors in each year, the commissioners shall examine the assessment-rolls of the several towns in their county and shall visit each town therein once in each alternate year between such dates, or once in each year when deemed necessary by them, for the purpose of ascertaining whether the valuations in one town or ward bear a just relation to the valuations in all the towns and wards in the county, and they may increase or diminish the aggregate valuations of real estate in any town or ward by adding or deducting such sum upon the hundred in accordance with the rule of equalization specified in section fifty of this chapter, as may, in their opinion, be necessary to produce a just relation between all the valuations of real estate in the county, but they shall in no instance reduce the aggregate valuations of all the towns and wards below the aggregate valuations thereof as made by the assessors.

§ 53. Report to supervisors. On or before the tenth day of the annual meeting of the board of supervisors in each year the commissioners shall file with the clerk of such board of supervisors their report of the equalized valuations of real estate, signed by a majority of such commissioners, and the same shall be binding and conclusive on such board of supervisors as an equalization of the assessments of real estate for such year.

The table of percentages and an abstract of the evidence upon which the percentages are determined shall be published in the proceedings of the board of supervisors and a certified copy of the percentages and evidence furnished the tax commission.

§ 54. Description of real property. The board of supervisors of each county, at its annual meeting, shall examine the assessment-rolls of the several tax districts, and shall make such changes in the descriptions of real property as may be necessary to render such descriptions sufficiently definite for the purposes of collection of taxes by sale thereof. If a sufficiently definite description cannot be obtained during the session, the board shall cause the same to be obtained for the next annual session, and the property shall not be taxed until such description is obtained, and shall then be taxed for the year so omitted, in the manner provided for taxing omitted lands.

§ 55. Review of assessments against nonresident owners of rents reserved. If an assessment of taxable rents shall have been made against any person in any tax district of which he is not an actual resident, the board of supervisors of the county shall have the same power and authority in all respects, and it shall be its duty to correct such assessments as to the valuation of such rents and as to the gross amount for which such persons shall be assessed therefor, as the assessors of a tax district have as to the assessment of personal property of an actual resident of such tax district. The board may reduce the amount of any such assessment, if necessary, to make such assessment just when compared with the other assessments of property upon such roll.

§ 55-a. Errors in assessment-rolls. An error in the description of a parcel or portion of real property shall not invalidate the assessment against such parcel or portion, if such description is sufficiently accurate to identify the parcel or portion. The entry of the name of the owner, last known owner or reputed owner of a separate parcel or portion of real property shall not be regarded as part of such assessment, but merely as an aid to identify such parcel upon the roll.

§ 56. Correction of errors by board of supervisors. If it shall be made to appear to the board of supervisors of any county, upon the verified petition of the assessors of any tax district:

First. That any property taxable therein has, by any mistake in transcribing or copying the assessment-roll of the preceding year, been placed on the assessment-roll delivered to the supervisor at a valuation less than that actually appearing upon the original roll signed by the assessors, such board shall insert in the assessment-roll of the current year an assessment of the property upon the valuation equal to the difference between the actual valuation made by the assessors and the amount at which, by such mistake, the property was placed upon the roll of the preceding year, and tax the same at the rate per centum imposed upon property in such tax district in the year in which the mistake occurred.

Second. That any taxable property therein has been omitted from the assessment-roll of the preceding year, such board shall place the same on the roll of the current year at its valuation for the preceding year, to be fixed by the assessors in their petition. and shall tax the same at the rate per centum of the preceding year.

Third. That taxable property has been omitted from the assessment-roll for the current year, such board shall place the same thereon at a valuation to be fixed by the assessors in their petition. and shall tax the same at the rate per centum of the current year.

Fourth. That an assessment of the shares of stock of a bank or banking association, as provided in article two of the tax law, has been omitted or erroneously made for the current year, such board shall place the same thereon at a valuation to be fixed by the assessors in their petition and shall tax the same at the rate provided in article two.

A copy of the petition under the second, third or fourth subdivision of this section, with a notice of the presentation thereof to the board of supervisors, shall be served personally on the person or corporation alleged to be liable to taxation for the property omitted from the assessment-roll, at least ten days before the meeting of the board of supervisors; and the board of supervisors shall take no action on such petition, unless proof of the personal service of such petition and notice be made to them by affidavit. The board of supervisors shall give to the person alleged to be liable to taxation for such property an opportunity to be heard, and on such hearing and review the

board of supervisors shall have, as to such omitted property, all the powers of the assessors of a tax district in reviewing and correcting the assessment-roll. The whole amount of tax levied upon land or property omitted in the tax levy of the preceding year shall be deducted from the aggregate of taxation to be levied on the tax district for the current year before such tax is levied.

§ 56-a. Correction of assessments, and returning and refunding of erroneous taxes. The board of supervisors of any county may correct any manifest clerical or other error in any assessment or returns made by any one or more town officers to such board, or which may, or shall have properly come before such board for its action, confirmation or review; and cause to be refunded to any person the amount collected from him of any tax erroneously or improperly assessed or levied, and upon the order of the county court, it shall refund any such tax. In raising the amount so refunded, or necessary to supply the deficiency caused by the correction of any error in such assessment, such board shall, in the same or next ensuing tax-levy, adjust and apportion such amount upon the property of the several towns and wards of the county as shall be just, taking into consideration the portion of the state, county, town and ward included therein, and the extent to which such town or ward has been benefited thereby. Such board shall ascertain, fix and determine the amount which any person or corporation is equitably entitled to receive back from any town for taxes paid while the boundary line between towns was in dispute and cause the same to be levied and collected.

§ 57. Reassessment of property illegally assessed. Whenever by the final judgment of a court of competent jurisdiction, it appears to the board of supervisors that any property liable to taxation in any year was erroneously or illegally assessed, and that by reason of such erroneous or illegal assessment, such property did not become subject to taxation for such year, the board shall place the same on the roll of the current year at the valuation thereof, if any, fixed by the assessor for such preceding year; and in case no valuation was fixed b.

the assessors, such property shall be assessed by the board at such valuation as they may determine for the preceding year. Before fixing such valuation, the board of supervisors shall give to the owners of such property, at the time of the assessment by the board, a notice of at least five days and an opportunity to be heard, and on such hearing, the board shall have, as to such property, all the powers of the assessors of a tax district in reviewing and correcting an assessment-roll. Such property shall be taxed at the rate per centum of such preceding year. The whole amount of tax on property levied in pursuance of this section shall be deducted from the aggregate of taxation to be levied on the tax district for the current year, before such tax is levied.

§ 58. Levy of tax by supervisors. The board of supervisors of each county shall, at its annual meeting, levy the taxes for the county, including the state tax, upon the valuation as equalized by it and estimate and set down in a separate column in the assessment-roll of each tax district therein, opposite to the sums set down as the valuation of real and personal property the sum to be paid as a tax thereon, including the state tax, as fixed by the comptroller. Such assessment-roll shall, when the warrant is annexed thereto, become the tax-roll of the tax district, and a copy thereof shall be delivered to the proper supervisor, who shall deliver it to the clerk of the proper city or town to be kept by him for its use.

§ 59. Tax-roll and collector's warrant. On or before December first in each year, or such date as may be designated by a resolution of the board of supervisors of any county, not embracing a portion of the forest preserve, not later, however, than the first day of February in each year, the board of supervisors shall annex to the tax-roll a warrant under the seal of the county, signed by the chairman and clerk of the board, commanding the collector of each tax district to whom the same is directed to collect from the several persons named in said tax-roll the several sums mentioned in the last column thereof, opposite their respective names, except taxes upon the shares of stock of banks and banking associations, on or before the first day of the following February, where the same is annexed on or before the first

of December, in each year, as above provided. But where, however, the time of annexing the same and performing the several duties herein imposed is deferred to a later date by resolution as aforesaid, then on or before the first day of May, following the said later date, and further commanding him to pay over on or before the said first day of February or first day of May, as the case may be, if he be a collector of a city or a division thereof, all moneys so collected appearing on said roll to the treasurer of the county, or if he be a collector of a town:

1. To the supervisor of the town, all the moneys levied therein for the support of highways and bridges, moneys to be expended by overseers of the poor for the support of the poor and moneys to defray any other town expenses or charges.

2. To the treasurer of the county, the residue of the money so to be collected.

If the law shall direct the taxes levied for any locality for special purpose in a city or town to be paid to any person or officer other than those named in this section, the warrant shall be varied so as to conform to such direction. The warrant shall authorize the collector to levy such taxes by distress and sale, in case of nonpayment. The corrected assessment-roll, or a fair copy thereof, shall be delivered by the board of supervisors to the collector of the tax district on or before December first, in each year, unless another date is designated by the board of supervisors in the manner above specified, then in that event, on or before such date so designated.

§ 60. Statement of taxes upon certain corporations by clerk of supervisors. The clerk of each board of supervisors shall, within five days after the tax warrant is completed, deliver to the county treasurer a statement showing the names, valuation of property and the amount of tax of every railroad corporation and telegraph, telephone and electric light line and gas company including a company engaged in the business of supplying natural gas in each tax district in the county, and on refusal or neglect so to do, shall forfeit to the county the sum of one hundred dollars, to be sued for by the district or county attorney in the name of the county.

§ 61. Statement of valuation to be forwarded to tax commission. The clerk of each board of supervisors shall, on or before the second Monday in December, transmit to the tax commission in the form to be prescribed by it a certificate or return of the aggregate assessed and equalized valuation of the real and personal estate in each tax district as the valuation of such real estate has been corrected by such board, and the amount of tax assessed thereon for special district, town, city, county and state purposes. Also the aggregate assessed valuation of bank stock and other personal property exclusive of bank stock classified as follows:

1. Property of resident natural persons assessed pursuant to section twenty-one.
2. Property held by agents, trustees, guardians, executors or administrators, assessed pursuant to sections eight and thirty-three.
3. Property of domestic corporations assessed pursuant to section twelve.
4. Property of nonresident natural persons assessed pursuant to subdivision one of section seven.
5. Property of nonresident natural persons assessed pursuant to subdivision two of section seven.
6. Property of foreign corporations assessed pursuant to section seven.

In the city of New York such report shall be made by the department of taxes and assessments.

The tax commission shall certify to the comptroller, on his request, before the thirty-first of December in each year, such extracts or items, from the returns above mentioned, as he may desire.

§ 62. Abstract of warrant to be furnished county treasurer. On or before the first day of December in each year, the clerk of the board of supervisors shall transmit to the treasurer of the county an abstract of the tax-rolls, stating the names of the collectors, the amount of money which each is to collect, the purpose for which it is to be collected, and the persons to whom

and the time when it is to be paid. The county treasurer, on receiving such account, shall charge to each collector the amount to be collected by him.

§ 64. Statistics of taxation, revenue and debt. The comptroller shall collect in such detail as may be desirable statistical information relative to the assessment and collection of taxes and other revenue of the municipalities within the state, and of the extent and character of the indebtedness of the several municipalities, and of the provisions and operation of sinking funds for the extinction of such indebtedness. It shall be the duty of all taxing officials and financial officers of any municipality to furnish all information requested by the comptroller. The comptroller shall furnish an abstract of such statistical information to the state tax commission for publication in the annual report of such commission.

ARTICLE 4.

Collection of Taxes

- Section 69. Notice by collector; general.
- 69a. Nonresidents; statement of taxes.
70. Notice by collector; nonresidents in towns.
- 70a. Notice by collector; nonresidents in cities.
- 70b. Receipts for taxes.
71. Collection of taxes; sale of personal property.
72. Collection of taxes assessed against stocks in banks and banking associations.
73. Payment of taxes by railroad and certain other corporations.
74. Enforcement of tax against telegraph, telephone and electric-light lines.
75. Collection of taxes on rents reserved.
76. Collection of unpaid taxes on debts owing to nonresidents of the United States.
77. Return of warrant for collection of taxes on debts owing to nonresidents; neglect to make return.
78. Remedy of tenant for taxes paid by him.
79. Payment of taxes on part of property.
80. Payment of taxes on state lands in forest preserve.
81. Fees of collector.
82. Return by collector of unpaid taxes.
83. Return when collection has been enjoined.
84. Payment of money collected.
85. Extension of time for collection.
86. Appointment of collector in case of vacancy.
87. When sheriff shall execute collector's warrant.
88. Satisfaction of collector's bond.
- 88a. Re-assessment of taxes levied on imperfectly described real property.
89. Unpaid taxes on resident real property to be reassessed.
90. Payment to creditors of the county.
91. Payment of state tax.
92. Accounts of county treasurer with comptroller.
93. Losses by default of collector or treasurer.
95. Article, how applicable.

§ 69. Notice by collector; general. Every collector, upon receiving a tax-roll and warrant, shall forthwith cause notice of the reception thereof to be posted in five conspicuous places in the tax district, specifying one or more convenient places in such tax district, where he will attend from nine o'clock in the forenoon until four o'clock in the afternoon, at least three days, and if in a city, at least five days, in each week for thirty days from the date of the notice, which shall be the date of the posting or first publication thereof, which days shall be specified in such notice, for the purpose of receiving the taxes assessed upon such roll. The collector shall attend accordingly, and any person may pay his taxes to such collector at the time and place so designated, or at any other time or place. In a city, the notice in addition to being posted shall be published once in each week, for two weeks successively, in a newspaper published in such city.

§ 69-a. Nonresidents; statement of taxes. On the written demand of a nonresident owner of real property included in such tax-roll, and the payment by such owner to the collector of the sum of twenty-five cents, the collector shall within twenty-four hours after the receipt of such demand mail in a postpaid envelope directed to such nonresident owner, to the address to be furnished in such demand, a statement of the amount of taxes assessed against such property with a notice of the dates and places fixed by him for receiving taxes.

§ 70. Notice by collector; nonresidents in towns. A person or corporation who is the owner of, or liable to assessment for, an interest in real property situated and liable to assessment and taxation in a town in which he or it is not actually a resident may file with the town clerk of such town a notice stating his name, residence and post office address, or in case of a corporation, its principal office, a description of the property sufficient to identify the same, and if situated in a village or school district, the name of each such village and number and designation of each such school district. Such notice shall be valid and continue in effect until canceled by such person or corporation. The town clerk shall, within five days after the delivery of the warrants for the collection of taxes in such tax districts, furnish to

the collectors of the town, and the collector of each village and school district in which such real property is situated, and such collectors shall within such time apply for, a transcript of all notices so filed, and each of such collectors shall within five days after the receipt of such transcripts mail to each person or corporation filing such notice, at the post office address stated therein, a statement of the amount of taxes due on said property and the times and places at which the same may be paid. In case said statement shall not be furnished as herein provided, such person or corporation shall not be liable for fees for collection in excess of one per centum. Upon the filing of such notice the town clerk shall be entitled to receive a fee of one dollar from the person or corporation offering such notice, which shall be, in full for all services rendered hereunder.

§ 70-a. Notice by collector; nonresidents in cities.

A person or corporation who is the owner of, or liable to assessment for, an interest in real property situated and liable to assessment and taxation in any city of this state in which he or it is not actually a resident, may file with the city clerk of such city a notice stating his name, residence and post office address, or in case of a corporation, its principal office, and a description of the property sufficient to identify the same. Such notice shall be valid and continue in effect until cancelled by such person or corporation. The city clerk shall, within five days after the delivery of the warrants for the collection of any tax in any such tax district, furnish to the collector or to the person by whatever name of office charged with the collection of such taxes, and such collector, or other person, shall within such time apply for a transcript of all notices so filed and each such collector or other person, within five days after the receipt of such transcripts, shall mail to each person or corporation filing such notice, at the post office address stated therein, a statement of the amount of taxes due on such property and the times and places at which the same may be paid. In case said statement shall not be furnished as herein provided, such person or corporation shall not be liable for fees for collection in excess of one per centum and in all cases where, by the provisions of any special law, no

fee is charged where such tax is paid within thirty days or more after the delivery of such tax roll and warrant and the publication of such notice, no fee shall be charged or collected by such collector for the collection of such tax within the time limited by such special law for the payment of such tax. Upon the filing of such notice, the city clerk shall be entitled to receive a fee of one dollar from the person or corporation offering such notice, which shall be in full for all services rendered herein.

§ 70-b. Receipts for taxes. Every collector of taxes shall deliver or upon request forward by mail, a receipt wholly written with ink or partly printed and filled out with ink to each person paying a tax, specifying the date of such payment, the name of such person, the description of the property as shown on the assessment-roll, the name of the person to whom the same is assessed, the amount of such tax, and the date of delivery to him of the assessment-roll on account of which such tax was paid. For the purpose of giving such receipt, each collector shall have a book of blank receipts, so arranged that when a receipt is torn therefrom a corresponding copy or stub will remain. The tax commission shall prescribe the form of such receipts, stubs and books and they shall be furnished to the town collector by the board of supervisors, at the expense of the county; to the city collector by the common council, at the expense of the city; to the village collector by the village trustees at the expense of the village; to the school collector by the trustee or trustees at the expense of the school district. The expense of mailing receipts shall be a proper charge against the city, town, village or school district. At the time of giving such a receipt the collector shall make the same entries on the corresponding copy or stub as are required to be made on the receipt. Such book shall be subject to public inspection and shall be filed by the collector with his return, together with the assessment-roll in the office of the county treasurer, or such officer or board to which such collector makes his return.

§ 71. Collection of taxes; sale of personal property. After the expiration of notice period thirty days, as provided in section sixty-nine of this chapter, the collector shall call, at least

once, on every person taxed upon such roll whose taxes are unpaid, at his usual place of residence, if he is an actual inhabitant of such tax district, and demand payment of the taxes charged to him on his property. If the owner of a parcel or portion of real property is a resident of the tax district in which such parcel or portion of real property is assessed, and his name is correctly entered on the assessment-roll, he shall be personally liable for the tax assessed against such parcel or portion of real property. If any person shall neglect or refuse to pay any tax imposed on him, the collector shall levy upon any personal property in the county belonging to or in the possession of any person who ought to pay the tax, and cause the same to be sold at public auction for the payment of such tax, and the fees and expenses of collection; and no claim of property to be made thereto by any other person shall be available to prevent such sale. The collector shall be entitled to a fee of one dollar for making such levy in addition to any other fees and expenses of collection if such tax is paid before the day of sale and to a fee of one dollar for making such levy and one dollar for conducting the sale in addition to any other fees and expenses of collection, if such tax is not paid before the day of sale. Public notice of the time and place of sale of the property to be sold shall be given by posting the same in at least three public places in the tax district where the sale is to be made, at least six days previous thereto. If the proceeds of such sale shall be more than the amount of such tax, the fees of the collection and the expenses of the sale, the surplus shall be paid to the person against whom the tax was assessed. If any other person shall claim the surplus, on the ground that the property sold belonged to him, and such claim be admitted by the person for the payment of whose tax the sale was made, such surplus shall be paid to such other person. If such claim be contested by the person for the payment of whose tax the property was sold, such surplus shall be paid over by the collector to the supervisor of the town, who shall retain the same until the rights of the parties thereto shall be determined by due course of law, or by agreement in writing made by them and filed with the supervisor. The collector upon payment of the taxes shall state in the column of the

tax-roll provided therefor, the date of such payment, and shall writ his name after such date.

§ 72. Collection of taxes assessed against stocks in banks and banking associations. Every bank or banking association shall retain any dividend until the delivery to the collector of the tax-roll and warrant of the current year, and within ten days after such delivery shall pay to such collector so much of such dividend as may be necessary to pay any unpaid taxes assessed on the stock upon which such dividend is declared. In case the owner of such stock resides in a place other than where the bank or banking association is located, the same power may be exercised in collecting the tax so assessed as is given in case a person has removed from a tax district in which the assessment was made. The tax so assessed shall be and remain a lien on the shares of stock against which it is assessed till the payment of such tax, and if the stock is transferred it shall be subject to such lien. The collector or county treasurer may foreclose such lien in any court of record, and collect from the avails of the sale of the stock the tax assessed against the same. In addition thereto, the same remedy may be had for the collection of the tax on such shares as is now provided by law for enforcing payment of personal tax against residents.

§ 73. Payment of taxes by railroad and certain other corporations. Any railroad, telegraph, telephone, electric-light or gas company including a company engaged in the business of supplying natural gas, may, within thirty days after receipt of notice by the county treasurer from the clerk of the board of supervisors, pay its tax, with one per centum fees, to the county treasurer, who shall credit the same with such fees to the collector of the tax district, unless otherwise required by law. If not so paid the county treasurer shall notify the collector of the tax district where it is due, and he shall then proceed to collect under his warrant. Until such notice from the treasurer the collector shall not enforce payment of such taxes, but may receive the same, with the fees allowed by law, at any time.

§ 74. Enforcement of tax against telegraph, telephone and electric-light lines. Collection of tax against a telegraph, telephone or electric-light line may be enforced by sale

of the instruments and batteries connected with such line, and in case there is not sufficient personal property, together with such instruments and batteries, to pay such tax and the percentage due the collector, he shall return a statement thereof to the county treasurer as other unpaid taxes are returned, and the county treasurer shall proceed to sell such part of the line in the tax district where the tax was levied as may be necessary to satisfy the unpaid taxes and percentage, in the manner now provided by law for the sale of lands on execution, and upon such sale shall execute to the purchaser a conveyance of such part of said line, and the purchaser shall thereupon become the owner thereof. Nothing herein contained shall be construed to prevent collection of such taxes by any procedure now provided by law.

§ 75. Collection of taxes on rents reserved. If any tax upon any such tax-roll upon rents reserved is not paid, the collector shall collect the same by levy and sale of the personal property of the persons against whom the tax is levied, which may be found within the county. If no sufficient personal property belonging to such person can be found in the county, the collector shall collect such tax of the tenant or lessee in possession of the premises, on which the rent is reserved, in the same manner as if such tax had been assessed against such tenant or lessee. Every such tenant or lessee paying any such tax, or of whom any such tax shall be collected, shall be entitled to have the amount thereof, with interest, deducted from the amount of rent reserved upon such premises, which may be due or may thereafter become due thereon, or may maintain an action to recover the same.

§ 76. Collection of unpaid taxes on debts owing to nonresidents of the United States. If it shall appear by the return of any collector that a tax imposed upon a debt owing to a person residing out of the United States remains unpaid, the county treasurer shall, after the expiration of twenty days from such return, issue his warrant to the sheriff of any county in this state where any debtor of any such nonresident creditor may reside, commanding him to make of the real and personal property of such nonresident the amount of such tax, to be specified in a schedule annexed to the warrant, with his fees and the sum of one dollar for the expense of issuing such warrant, and to return the warrant to the treasurer issuing the same, and to pay over

to him the money which shall be collected by virtue thereof, except the sheriff's fees, by a day therein to be specified within sixty days from the date thereof. The taxes upon several debts owing to a nonresident shall be included in one warrant. The taxes upon several debts owing to different nonresidents may be included in the same warrant, and the sheriff shall be directed to levy the sum specified in the schedule annexed, upon the real and personal property of the nonresidents, respectively, opposite to whose names, respectively, such sums shall be written, with fifty cents for the expenses of the warrant. Such warrant shall be a lien upon and shall bind the real and personal property of the nonresidents against whom issued from the time an actual levy shall be made upon any property by virtue thereof, and the sheriff to whom the warrant shall be directed shall proceed upon the same, in all respects, with like effect, and in the same manner, as prescribed by law in respect to execution against property issued upon judgment rendered in the supreme court, and shall be entitled to the same fees for his services in executing the same, to be collected in the same manner.

§ 77. Return of warrant for collection of taxes on debts owing to nonresidents; neglect to make return. If any sheriff shall neglect to return any such warrant as directed therein, or to pay over any money collected by him in pursuance thereof, he shall be proceeded against in the supreme court by attachment in the same manner, and with like effect, as for similar neglect in reference to an execution issued out of the supreme court in a similar action, and the proceedings therein shall be the same in all respects. If any such warrant shall be returned unsatisfied, wholly or partly, the county treasurer may obtain an order from a judge of the supreme court of the district, or a county judge of the county, of such treasurer issuing the warrant, requiring such nonresident or any person having property of such nonresident or indebted to him, to appear and answer concerning the property of such nonresident. The same remedies and proceedings may be had in the name of such county treasurer or comptroller before the officer granting such order, and with a like effect, as are provided by law in proceedings against a judgment debtor supplementary to execution against him, returned wholly or in part unsatisfied. The expenses of a county treasurer, and such compensation as the board of super-

visors may allow him for his services under this section, and for making and transmitting to the assessors of the several towns of his county an abstract or copy of the statements of the agents of nonresident creditors, shall be a county charge.

§ 78. Remedy of tenant for taxes paid by him.

If a tax upon real property shall have been collected of any occupant or tenant, and any other person, by agreement or otherwise, ought to pay such tax, or any part thereof, such occupant or tenant shall be entitled to recover, by action, the amount which such person ought to have paid; or to retain the same from any rent due or accruing from him to such person for the land so taxed.

§ 79. Payment of taxes on part of property. The collector shall receive the tax on personal property, or on part of any lot, piece or parcel of land charged with taxes, provided the person paying such tax shall furnish such particular specification of such part, and in case the tax on the remainder thereof shall remain unpaid the collector shall enter such specification on his return to the county treasurer, clearly showing the part on which the tax remains unpaid, and if the part on which the tax shall be so paid shall be an undivided share, the person paying the same shall state to the collector who is the owner of such share, and the collector shall enter the name of such owner on his account of arrears of taxes, and such share shall be excepted in case of a sale for the tax on the remainder.

§ 80. Payment of taxes on state lands in forest preserve. The treasurer of the state, upon the certificate of the comptroller as to the correct amount of such tax, shall pay the tax levied upon state lands in the forest preserve, by crediting to the treasurer of the county in which such lands may be situated, such taxes, upon the amount payable by such county treasurer to the state for state tax. No fees shall be allowed by the comptroller to the county treasurer for such portion of the state tax as is so paid.

§ 81. Fees of collector. On all taxes paid within thirty days from the date of notice that he has received the roll, the collector shall be entitled to receive, if the aggregate amount shall not exceed two thousand dollars, two per centum, and otherwise one

per centum, in addition thereto. On all taxes collected after the expiration of such period of thirty days, the collector shall be entitled to receive five per centum in addition thereto. The collector shall be entitled to receive from the county treasurer two per centum as fees for all taxes returned to the county treasury as unpaid. In Suffolk county no fees shall be paid by the county treasurer on returned taxes.

§ 82. Return by collector of unpaid taxes. Each collector shall immediately upon the expiration of his warrant make and deliver to the county treasurer an account of unpaid taxes, upon the tax-roll annexed to his warrant, which he shall not have been able to collect, verified by his affidavit, that the sums mentioned therein remain unpaid, and that he has not, upon diligent inquiry, been able to discover any personal property out of which the same could be collected by levy and sale, and upon the verification of the said account by the county treasurer he shall be credited by the county treasurer with the amount of such account. In making such return of unpaid taxes, the collector shall add thereto five per centum of the amount thereof. In case such tax is uncollected upon lands assessed to a resident he shall also state the reason why the same was not collected. In the county of Suffolk such return shall consist of the tax-roll and warrant together with the affidavit of the collector known also as the receiver of taxes that the taxes therein appearing, not marked paid, remain unpaid and that he has not upon diligent inquiry been able to discover any personal property out of which the same could be collected by levy and sale, together with a statement of the total amount of such unpaid taxes, and that he has in an appropriate column in said tax-roll, opposite the tax levied upon each separate parcel, or person therein named or described, inserted five per centum of the amount of the unpaid tax, and no separate copy or account of such unpaid taxes shall be made or required of collectors, or receivers in such county. Any collector who has heretofore failed in making such return of unpaid taxes, may make such return, whether his term of office has expired or not, verified by his affidavit, to the county treasurer any time within eight years after such failure and before the lands against which said taxes are assessed are advertised for sale pursuant to

this chapter, and in case any collector shall heretofore or hereafter fail to add said five per centum the county treasurer shall add the same. Such return shall be indorsed upon or attached to said roll, and shall, subject to the provisions of this section, be in the form to be prescribed by the state tax commission. Such tax and percentage may be paid to the county treasurer at any time before a return is made to the comptroller, or in the county of Suffolk such tax, percentage and interest at the rate of ten per centum per annum computed from the first day of February after the same was levied may be paid to the county treasurer at any time before the first day of August succeeding the date of the warrant and thereafter at any time before the sale of the land for such unpaid tax, upon the payment of such tax, percentage and interest at the rate of ten per centum per annum, computed from the first day of February after the same was levied and the cost of advertising the land for sale for such unpaid taxes as apportioned by the county treasurer among the several parcels liable to be sold. The county treasurer in counties in which lands are sold by him for the nonpayment of taxes, is hereby authorized to incur and pay for such expenses as he may deem necessary for the examination of collector's returns and descriptions of property to be sold pursuant to this chapter, and the procurement of proper collector's returns and the examinations and procurement of matters and facts as he may deem necessary to make a valid tax sale hereunder, but such expense shall not exceed the amount of the five per centum added as aforesaid.

§ 83. Return when collection has been enjoined.

Any stay, lawfully granted by any court of record by injunction or other order or proceeding, of the collection of any tax existing at the expiration of the period for the collection of the tax under any warrant or process in the hands of the collector or other officer for the collection thereof, or existing at the time of the expiration of the term of office of the collector or officer holding such warrant, shall operate as an extension of the time within which such collector or other officer may collect such tax until such stay is terminated and for the period of thirty days thereafter. As to all other taxes to be collected under any such warrant or process, the

collector or officer holding the warrant or process shall make a return thereof within the time prescribed by law.

§ 84. Payment of money collected. Every collector shall, within one week after the time prescribed in his warrant for the payment of the moneys directed therein to be paid, pay to the officers and persons specified therein, the sums required in such warrant to be paid to them respectively. The officers and persons other than the county treasurer, to whom any such money shall be paid, shall deliver to the collector duplicate receipts therefor, one of which duplicates shall be filed by the collector with the county treasurer and shall entitle him to a credit in the books of the county treasurer for the amount therein stated to have been received, and no other evidence of such payment shall be received by the county treasurer. If any greater amount of taxes shall be levied in any town than the town charges thereof, and its proportionate share of the state taxes and county charges, the surplus shall be paid by the collector to the county treasurer, who shall place it to the credit of such town, and it shall go to the reduction of the tax upon the town for the succeeding year.

§ 85. Extension of time for collection. The county treasurer, upon application of the supervisor of any town or common council of any city in his county, may extend the time for collection of taxes remaining unpaid to a day not later than April first, following, in case the collector shall pay over all moneys collected by him, and renew his bond in a penalty twice the amount of the taxes remaining uncollected, approved by the proper officer upon filing the same, as the original bond is required to be filed, and delivering a certified copy thereof to such treasurer. Collectors and receivers of taxes who have filed a bond as required by statute, shall not be required to renew their bonds. This section shall not affect any special law relating to the extension of time for the collection of taxes, nor be construed to extend the time for the payment of the state tax by the county treasurer, as required by this chapter.

§ 86. Appointment of collector in case of vacancy. If a person chosen to the office of collector of a town shall refuse

to serve or be disabled from entering upon or completing the duties of his office from any cause, the town board shall forthwith appoint a collector for the remainder of the year, who shall give the same undertaking, be subject to the same duties and penalties and have the same powers and compensation as the collector in whose place he was appointed. The supervisor of the town shall forthwith give notice of such appointment to the county treasurer. Such appointment shall not exonerate the former collector or his sureties from any liability incurred by him or them. If a warrant shall have been issued by the board of supervisors before the appointment of a collector to fill a vacancy or before the appointment of a collector under this section, the original warrant, if obtainable, shall be delivered to the collector so appointed and shall give him the same powers as if originally issued to him. If such warrant is not obtainable, a new one shall be issued by the chairman and clerk of the board of supervisors of the county, directed to the collector appointed, with the same force and effect as if originally issued to him. Upon any such appointment, the supervisor of the town, if he shall deem it necessary, may extend the time limited for the collection of taxes, for a period not exceeding thirty days, and forthwith give notice of such extension to the county treasurer.

§ 87. When sheriff shall execute collector's warrant. If the collector of any tax district in the state shall neglect or refuse to execute an official bond or undertaking as required by law, or the supervisor of the town shall refuse or neglect to approve and file the same, within the time prescribed by law, and a new collector shall not have been appointed within ten days after the time when such bond or undertaking should have been filed, the board of supervisors shall deliver the tax-roll or a copy thereof with the warrant annexed, to the sheriff, who shall give a like undertaking as is required from the collector, and who shall then proceed with the collection of the taxes levied therein in like manner as collectors are authorized by law to do, and with like powers and subject to the same duties and obligations. Every such warrant shall require all payments therein specified to be made by the sheriff within sixty days after the receipt of the warrant by him. The expense of the collection of such taxes by him, if any, over and above the fees lawfully chargeable by the collector, shall be audited by the board of supervisors and shall be a charge upon the town.

§ 88. Satisfaction of collector's bond. Upon the settlement of the account of taxes directed to be collected by a collector in any town or city, except in the city of New York, the county treasurer shall, if requested, and if the collector shall have fully paid over or duly accounted for all the taxes which he was by law to collect, give to such collector or any of his sureties a written certificate of such settlement, duly acknowledged, and upon the filing thereof in the office of the clerk where the undertaking is recorded, the clerk shall enter satisfaction of such undertaking which shall thereby be discharged; except that in counties containing cities of the first class such satisfaction when so entered shall only discharge the lien of said bond or undertaking upon the real estate of the collector and his sureties, but the liability of the collector and his sureties upon such bond or undertaking for a failure upon the part of such collector to pay over moneys collected by him shall be in no wise impaired.

§ 88-a. Reassessment of taxes levied on imperfectly described real property. The county treasurer of any county from which accounts of unpaid taxes are not returned to the comptroller shall examine the accounts of arrears of taxes received from the collector of each tax district and shall reject all taxes charged on real property deemed to be so imperfectly described or erroneously assessed, in form or substance, that the collection of the same by the sale of such real property cannot be enforced, and shall, on or before May first, deliver a transcript thereof to the supervisor of the tax district in which the real property on which taxes have been so rejected shall be located. Such supervisor shall, if in his power, within thirty days thereafter, cause an accurate description of such real property to be made and returned to such treasurer, with the correct amount of taxes thereon, each kind of tax being stated separately, and if necessary, he may cause a survey and map of any of such real property to be made, and the expense of such survey and map on or for each lot or parcel shall be returned to such treasurer and be a legal charge upon such real property and be collected with the taxes thereon. A statement of the taxes on real property in each tax district remaining so rejected on the first day of July, including the amount of taxes, fees and interest thereon,

shall be forwarded by the treasurer to the supervisor of the tax district in which such real property was assessed, and such supervisor shall, prior to the first day of the annual meeting of the board of supervisors in such county, add to the assessment-roll of the tax district in which the real property is situated, for the then current year, an accurate description of such real property, the correct amount of taxes thereon, the tax of each year and kind of tax separately, stating that it is a reassessment, and charge the same therewith. The board of supervisors shall direct the collection of such taxes so added to the assessment-roll, and they shall be considered the taxes of the year in which the description shall be perfected. If such tax be not levied upon such real property as herein required, the board of supervisors shall cause the same with interest thereon at the rate of ten per centum per annum, to be levied upon the tax district in which originally assessed and collected with the other taxes of the same year.

§ 89. Unpaid taxes on resident real property to be reassessed. When the tax on any real property, not assessed as nonresident, is returned as unpaid and so remains, the county treasurer shall, unless such tax shall have been rejected as provided by section eighty-eight-a, immediately deliver a transcript thereof to the supervisor of the tax district in which such tax was assessed. Such supervisor shall, if in his power, within thirty days thereafter, cause an accurate description of such real property to be made and returned to said treasurer, with the correct amount of taxes thereon, each kind of tax being stated separately, and if necessary, he may cause a survey and map of any of said real property to be made, and the expense of such survey and map on or for each lot or parcel shall be returned to said treasurer, and be a legal charge upon such real property and be collected with the taxes thereon. The amount of such tax shall bear interest at the rate of ten per centum per annum from the first day of February until paid, or until the sale of such property to satisfy such tax by the county treasurer, or if the property is located in a county embracing a portion of the forest preserve, until the return of such unpaid tax to the comptroller. And such real property and the tax thereon shall be regarded for

all purposes of assessment, collection and sale as nonresident, and subject to all the provisions of the tax law in relation to nonresident real property and nonresident taxes.

§ 90. Payment to creditors of the county. Each county treasurer shall pay to the creditors of the county from the moneys paid to him by the collectors of taxes of the several towns therein, such sums and in such manner as the board of supervisors of the county direct.

§ 91. Payment of state tax. The comptroller shall charge each county treasurer with the amount of the state tax levied on his county, except the tax for schools, crediting him with his fees, if any, but no fees shall be allowed by the comptroller for such portion of the state tax as is credited by him for unpaid nonresident taxes. The county treasurer of each county shall, after retaining his fees thereon, at the rate of one per centum thereof, which shall not, however, in any case exceed fifteen hundred dollars, for all taxes for state purposes, including schools, pay the state tax to the treasurer of the state, as follows: One-third of the state tax exclusive of the state tax for schools on or before the fifteenth day of February, one-third thereof on or before the fifteenth day of April, and unless otherwise provided by law, the balance thereof on or before the fifteenth day of May in each year, and notify the comptroller of such payment. Whenever the state tax for schools, payable by any county, shall exceed the apportionment to such county of state school moneys as made by the state commissioner of education, in accordance with the provisions of the education law, such excess shall be paid by the treasurer of such county to the treasurer of the state on or before the fifteenth day of March in each year, and such treasurer shall notify the state commissioner of education of such payment. If there are not sufficient funds in the county treasury standing to the credit of any town to pay the state tax chargeable thereto, the treasurer shall borrow sufficient money upon the credit of the county and charge the same against such town, with interest thereon until the same is paid. If any county treasurer shall not pay over the state tax, including the state tax for schools, as herein directed, the comptroller shall charge on all sums withheld such rate of interest as

shall be sufficient to repay all expenditures incurred by the state in borrowing money equivalent to the amount so withheld, and such additional rate as he shall deem proper, not exceeding ten per centum, from the dates hereinbefore provided for such payments in each year, which shall be regarded as funds in the hands of the county treasurer belonging to the state and for which his sureties and county shall be liable. The fees of the county treasurer for collecting and paying over the school tax shall be allowed and paid by the commissioner of education.

§ 92. Accounts of county treasurer with comptroller. The comptroller shall state annually on June first, the account of each county treasurer, and if any part of a state tax is unpaid at that date, the comptroller shall transmit by mail to the county treasurer a copy of such accounts and a requisition that he must pay the balance due the state within thirty days, and if the tax is not paid within such time, the comptroller shall, unless he is satisfied by due proof that the treasurer has not received such balance, and has used due diligence in collecting the same, forthwith deliver a copy of the account to the attorney-general, who shall take the necessary proceedings to collect the same of the county treasurer or his sureties or otherwise, with interest as provided by the last preceding section. The comptroller may also, in his discretion, direct the board of supervisors of the county to institute the necessary proceedings on the undertaking of such county treasurer and his sureties. The comptroller shall also transmit to the board of supervisors on or before October tenth, a statement of account between his office and the county treasurer.

§ 93. Losses by default of collector or treasurer. All losses sustained, and all deficiencies in any taxes, or in the payments to be made therefrom, by reason of the default of any collector, shall be chargeable to the town or city of which he is collector. If occasioned by the default of the treasurer of any county in the discharge of his official duties, such losses shall be chargeable to such county. Any judgment against such treasurer for any such loss or deficiency on account of the state tax upon which an execution shall have been issued and returned unsatis-

fied shall be conclusive as to the fact of such loss or deficiency, and the amount of such deficiency shall thereupon become a charge against such county, and the board of supervisors thereof shall add all such losses or deficiencies to the next year's taxes of such town, city or county, and levy the same thereon.

§ 95. Article, how applicable. This article shall apply to all the cities or towns of the state, in so far as the matters herein provided for do not conflict with the special and local laws of such cities or towns.

ARTICLE 5**Collection of Nonresident Taxes**

- Section 100. Return of unpaid nonresident taxes.
101. Rejection of taxes.
102. Admission of nonresident taxes by comptroller and its effect.
103. Payment to the county treasurer of excess of arrears credited.
104. Cancellation of tax by comptroller.
105. Transmittal of statement of canceled taxes to board of supervisors.
106. Correction of imperfect descriptions.
107. Nonresident taxes, when and how paid to comptroller.
108. Deduction of overcharges.
109. Overpaid taxes.

§ 100. Return of unpaid nonresident taxes. The collector shall return the original assessment-roll to the county treasurer, and when the treasurer finds an account of unpaid taxes on real property or unpaid taxes on corporations, received from a collector to be a true transcript of such original assessment-roll to which the collector's warrant is attached with the descriptions furnished by the supervisor as provided in section eighty-nine, he shall add to it a certificate that he has examined and compared the account with such roll and found it to be correct, and after crediting the collector with the amount thereof, he shall, except in Saint Lawrence, Lewis, Clinton, Warren, Washington and Oneida counties, in case his county embraces a portion of the forest preserve, before the first day of May next ensuing, transmit such account, affidavit and certificate to the comptroller who may, before acting thereon, return any such account to the county treasurer for correction, who shall make such correction and return to the comptroller in one month thereafter or as the comptroller may otherwise direct.

§ 101. Rejection of taxes. The comptroller shall examine every account of arrears of taxes on lands of nonresidents re-

ceived from the county treasurer and reject all taxes entered therein, found to be erroneous, or charged on lands imperfectly described, and shall annually, on or about September first, transmit to each county treasurer a transcript of the taxes of the preceding year in any tax district of his county which shall have been rejected for any cause, with the grounds of such rejection. The comptroller may correct the description of real property in cases where the error is of such nature that the word, words or figures necessary to correct the same are self-evident from the context.

§ 102. Admission of nonresident taxes by comptroller and its effect. The comptroller shall admit all such taxes, properly assessed, and credit the county treasurer therewith, and such account, when accepted by him, shall be deemed conclusive evidence of the regularity and validity of all taxes therein so admitted, and all prior proceedings in assessing the lands and levying and collecting such taxes, except when it shall be satisfactorily proven to the comptroller that any such tax was paid in the county, or that there was no legal right to levy the same, or that it arose from a double assessment, the tax levied on one of which has been paid.

§ 103. Payment to the county treasurer of excess of arrears credited. If the arrears of taxes on lands of non-residents credited to the treasurer of any county by the comptroller shall exceed the state tax in such county, the comptroller shall pay such excess, or the whole amount of such arrears, if there be no state tax, after deducting therefrom any balance due from the county, to the county treasurer, and the whole amount of such arrears and taxes shall thereafter belong to the state and be collected for its benefit.

§ 104. Cancellation of tax by comptroller. The comptroller shall cancel any tax credited to a county upon the books in his office which he shall discover, after the transmission of the annual transcript of rejected taxes of such county to the county treasurer, to be erroneous, or charged on lands imperfectly

described, and charge such taxes to the county in which such lands shall lie, with the interest thereon from March first, in the year following the levy of the taxes, to February first next after such cancellation. The comptroller shall cancel any tax returned as unpaid if it shall be made to appear to him that previously to such return it was paid to the collector or county treasurer, and if it shall also have been paid into the state treasury, he shall cause it to be repaid out of the treasury to the person by whom such payment shall have been made.

§ 105. Transmittal of statement of canceled taxes to board of supervisors. The comptroller shall transmit a transcript of the returns of all taxes canceled, with the addition of interest thereon, to the county treasurer, who shall deliver a copy thereof to a supervisor of the tax district in which such taxes were assessed, by whom it shall be returned to the board of supervisors at their next annual meeting. If such tax district shall have been divided since the assessment, the county treasurer shall deliver such transcript to the board of supervisors at their next annual meeting. If any such cancellation was by reason of the tax having been paid before the same was returned by the county treasurer, such treasurer shall present the transcript to the board of supervisors of the county, and the amount of such tax, with the interest, shall be collected by such board of the collector or the county treasurer who made the erroneous returns, and shall be paid into the state treasury.

§ 106. Correction of imperfect descriptions. The supervisor of the tax district in which any lands are situated, upon which a tax shall have been rejected by the comptroller, or shall have been canceled and charged to the county to which it had previously been credited, shall add to the assessment-roll of the tax district in which the land is situated for the year during which a transcript of the returns of such taxes shall have been forwarded by the comptroller to the county treasurer, an accurate description of such lands, if he can obtain the same, the correct amount of taxes thereon, the tax of each year and each kind of tax separately, and shall furnish the comptroller with all such

maps and surveys of such lands as shall be required by him. Such supervisor may, if necessary, cause a survey and map of each lot or parcel returned for more perfect description to be made, and the expense of such survey and map shall be a town charge. The board of supervisors shall direct the collection of such taxes so added to such assessment-roll, and they shall be considered the taxes of the year in which the description shall be perfected. If any such supervisor shall not fully comply with the provisions of this section the comptroller shall not thereafter admit, but shall reject, all such reassessed, canceled or rejected taxes as may be returned to him. If such taxes are not levied upon such lands as herein required, the board of supervisors shall cause the same, with interest thereon, to be levied upon the tax district in which originally assessed, and collected with the other taxes of the same year. If the tax district shall have been divided since such assessment, such taxes and interest shall be apportioned by the board of supervisors among the tax districts included in the limits of such original tax districts in such equitable manner as it may deem proper.

§ 107. Nonresident taxes, when and how paid to comptroller. The comptroller shall, at any time after August first next after receiving statement thereof from the county treasurer, furnish any person desiring to pay the taxes on any parcel of land, a certificate of the amount of such taxes, interest and charges, and the state treasurer may receive payment therefor upon such certificate, which shall be countersigned by the comptroller and entered in the books of his office. Such interest shall begin August first of such year, and be at the rate of ten per centum per annum. Any person claiming a divided or undivided part in any parcel may pay to the state treasurer any part of the amount due thereon, proportionate to the share or interest claimed by him, on the certificate of the comptroller. The remaining tax and charges shall be a lien on the residue of the land or interest only. If the land has been subdivided since the assessment, the comptroller may require a map of the subdivisions. Any person may pay the tax for any one year on any tract or lot of land without paying the tax of any other year.

§ 108. Deduction of overcharges. If any tract or lot of land shall have been returned as containing a greater quantity of land than it actually contained, the amount overcharged shall be deducted. If the tax shall have been paid according to such return, the overcharge shall be refunded out of the treasury upon the production to the comptroller of satisfactory proof of the quantity actually contained in each tract or lot at the time of the assessment. No such overcharge shall be canceled nor such overpayments refunded, unless application shall be made to the comptroller before the sale of such lands, and within six years after the assessment. If the whole amount of the tax shall have been paid to the county treasurer out of the state treasury, the comptroller shall charge the amount so refunded with interest and charges thereon to the treasurer of the county to which the tax was returned, and shall transmit an account thereof to him. The county treasurer shall deliver such account to the board of supervisors at their next annual meeting, which shall cause the amount thereof to be added to the taxes of the tax district in which the tax was assessed, and when collected it shall be paid into the treasury of the county.

§ 109. Overpaid taxes. If it shall satisfactorily appear to the comptroller that the amount of any tax has been paid, and afterward other money has been paid into the state treasury on account of such tax, or that the amount of any tax has been overpaid to the treasurer of the state, he may draw his warrant on the treasury for the amount paid in excess of the tax due, in favor of the person paying the same.

ARTICLE 6**Sales by Comptroller for Unpaid Taxes and Redemption of Lands**

Section 120. Notice of sale.

121. Maps to be furnished comptroller.

122. Sale, how conducted.

123. Purchases by comptroller for state or county.

124. Withdrawal from sale of lands upon which the state has a lien.

125. Payment of bids and certificate of purchase.

126. New certificate upon setting aside sale.

127. Redemption of lands.

128. Redemption of lands conjointly assessed.

129. Prohibition of the despoliation of lands sold.

130. Notice of unredeemed lands.

131. Comptroller's deed and application therefor.

132. Effect of former deeds.

133. Possession of lands by the state.

134. Notice to occupants.

135. Certificate of nonredemption and completion of title.

136. Redemption by occupant and certificate of redemption.

137. Redemption by occupant before notice and effect of failure to redeem.

138. Lien of mortgage not affected by tax sale.

139. Redemption by mortgagee before notice.

140. Cancellation of sales.

141. Setting aside cancellation of sale.

142. Expenses of sale.

143. Payment of moneys into state treasury.

§ 120. Notice of sale. The comptroller may sell any lands heretofore or hereafter returned to him for nonpayment of any tax thereon, if such tax and interest thereon, or any part thereof shall remain unpaid for one year after February first, following the year in which the tax was levied. He shall make out a list of all such lands in any county and transmit to the

county treasurer thereof, at least eighteen weeks before the commencement of the sale, a number of copies of such list sufficient to furnish five copies to the county treasurer, two copies to the county clerk and two copies to the clerk of each town and city in which such lands are situated. The county treasurer shall transmit the same to such officers. The comptroller shall publish such list with a notice that on a day to be specified therein and the succeeding days so much of such lands as may be necessary to discharge the taxes, interest and charges due thereon at the time of sale, will be sold at public auction at the capitol in the city of Albany. Such list shall be inserted in two newspapers published in such county, once in each week for twelve successive weeks prior to the commencement of the sale, and in the body of the newspapers and not in a supplement. If there are not two newspapers published in the county, the publication shall be in two newspapers which the comptroller shall determine to be most generally circulated in the county. Due proof of the publication of such list and notice in each newspaper shall be made and filed in the office of the comptroller within twenty days after the last publication. The expense of printing, publishing and transmitting such list shall be audited by the comptroller and paid out of the state treasury. No error in the description of the lands in any list published in any newspaper shall render any sale void or in any manner affect its validity.

§ 121. Maps to be furnished comptroller. The comptroller may apply to the supervisor of any town for maps of any tract of land returned from such town for nonpayment of taxes, if he deem it necessary in order to test the correctness of the description thereof, preparatory to a sale of such lands, and the supervisor shall furnish such maps at the expense of the town, if they can be procured; if not, he shall furnish such descriptions of the lands as he can obtain, with a statement of the quantity in each subdivision, if the same is divided. The treasurer of every county shall, on receiving a list of lands to be sold at a state sale transmit to the comptroller, at least one month before any state tax sale, a certified list of all lands bid in at any tax sale, in the name of such county, or transferred to such county upon any such sale, or to which the county may have acquired a tax title, the deed for which has not been recorded in the office of the clerk of

the county, which may then be liable to be sold at such sale. Every county clerk shall, on receipt of a list of the lands therein liable to be sold at any state tax sale, and at least one month before the sale, transmit to the comptroller a certified list of all lands the conveyances of which are on record in his office, then owned by such county, and liable to be sold at such sale.

§ 122. Sale, how conducted. On the day mentioned in the notice of sale the comptroller shall commence the sale of the lands specified in the lists annexed to the notice, and continue the sale from day to day, until so much of each parcel shall be sold as will be sufficient to pay all the taxes thereon for the years for the taxes of which such sale shall be made, with the interest and charges thereon. In case no purchaser bids the amount due on any lot or parcel, the comptroller is authorized to bid in such lot or parcel for the state. The comptroller may, in his discretion, decline to receive any bid on any parcel of land, if in his opinion it is made by or for any person not acting in good faith, and any such land shall be sold at such sale the same as if such bid had not been made thereon. And in case the land is located in a county outside the forest preserve, the comptroller may sell and assign the certificate therefor at any time before the expiration of the period for redemption, on such terms as to him shall seem for the best interests of the state.

§ 123. Purchases by comptroller for state or county. The comptroller shall bid in for the state all lands of the state, and also all lands which may have been bid in by or for the state at any tax sale which has not been canceled, or from which said lands have not been duly redeemed, liable to be sold at any tax sale held by him, or lands that are then mortgaged to the commissioners for loaning certain moneys of the United States, and for each county, all lands belonging to such county liable to be sold at such sale, and also all lands which may have been bid in by or for such county at any tax sale which has not been canceled or from which said lands have not been duly redeemed; and to reject any and all bids made for any of such lands. The comptroller shall make certificates of sales for all lands so bid in by him, describing the lands purchased and specifying the time when a deed therefor can be obtained. Such purchases shall be subject to the same right of redemption as purchases by individu-

als; and if the land so sold shall not be redeemed, the comptroller's deed therefor shall have the same effect and become absolute in the same time, and on the performance of the like conditions, as in the case of sales and conveyances to individuals. The comptroller shall charge to each county, on the books of his office, the amount for which it may be liable, by reason of any purchase made in accordance with this section, and such amount shall become due on the last day of each tax sale, and shall be payable in the same manner as the state tax is required by law to be paid. The comptroller shall, as soon as practicable, after each tax sale, transmit the certificates of sale for such lands to the treasurer of each of such counties, on receipt of which the county treasurer shall enter the same, in their proper order, in a book to be kept by him for such purpose, and unless otherwise directed by the board of supervisors of his county, shall have full power and authority, until the expiration of one year from the last day of such sale, to sell and assign any of such certificates for any land not at the time owned by his county, on payment therefor, into the county treasury, of the amount for which the land described therein was sold at such tax sale, with interest thereon from the date of such tax sale to the date of such sale and assignment by him. All such sales and assignments shall be duly and fully entered by such county treasurer in such book, which book shall be a part of the records of the county. If any such tax sale certificate shall not have been sold or assigned by the respective county treasurers on or before the expiration of one year from the last day of such sale, each of such county treasurers shall then transmit such unsold certificate or certificates to the comptroller, who shall issue to the board of supervisors of each county, respectively, a deed or deeds for all of the lands described thereon then remaining unredeemed, or the sale of which has not been canceled. The title thus acquired by the boards of supervisors shall be held by them in trust for their respective counties, and may be disposed of by them at such times and on such terms as shall be determined by a majority of such board at any regular or special meeting thereof.

§ 124. Withdrawal from sale of lands upon which the state has a lien. No land against which the people of the state of New York hold a bond or lien for any part of the purchase price thereof shall be sold, but all such land shall be with-

drawn from such sale. The amount of taxes, interest and expenses for which it may be liable to sale as shown by the comptroller's book of sales shall be charged against each lot, piece or parcel of such land in the books in the comptroller's office in which the accounts of school funds and other bonded lands are kept, and the state treasurer shall, on the receipt of a statement of such amounts, charge the same against the respective lots, pieces or parcels of land, on which they are due, on the duplicate bond-books kept in his office. The holder of the certificate or contract of purchase of any such land may discharge the same from liability in consequence of such charge, by paying to the state treasurer at any time within two years after the last day of sale from which such lands were withdrawn the amount of such charges with interest thereon at the rate of ten per centum annually. If such payment is not made, the comptroller shall, at the expiration of such two years, state an account of the indebtedness against each lot, piece or parcel of such land, with the addition of thirty-seven and one-half per centum thereto, and the amount of principal and interest due on the bond or lien thereon, to the commissioners of the land office, who may thereupon, if default shall be made in the payment of such bond, direct the comptroller to put the same in suit, or shall direct the state engineer and surveyor to again sell the lands against which such indebtedness remains. Upon any sale thereof, all previous payments made on account of such land shall be forfeited to the people of the state. No conveyance of any such lands shall be made to any purchaser, until all such taxes and expenses charged against the same on such bond-book are paid into the state treasury.

§ 125. Payment of bids and certificate of purchase.

Every purchaser at any sale of lands by the comptroller under this article shall pay the amount of his bid to the state treasurer within forty-eight hours after the last day of sale. Upon the payment of a bid to the comptroller he shall give to the purchaser a written certificate, describing the lands purchased, the sum paid and the time when the purchaser will be entitled to a deed.

§ 126. New certificate upon setting aside sale. If a purchaser shall not have paid his bid, or the same shall not have been collected from him at the expiration of one month from the conclusion of the sale, at which the bid was made, the comptroller

may set aside the sale of land for which the bid was made, and all the rights of the purchaser under such bid shall thereby be extinguished, and the comptroller shall issue a certificate of such sale if the land be in a county including a portion of the forest preserve, to the people of the state. If said land be in a county not including any portion of the forest preserve, such certificate shall be issued to any person who will pay the same amount as would be payable by the original purchaser in case the sale had not been set aside. If such certificate shall not have been sold within three months from the date of such sale he shall transfer the same to the people of the state. If the transfer be to the people, the whole quantity of land liable to sale for the purchase-money mentioned in the certificate shall be covered by such purchase, the same as if no person had offered to bid therefor at the sale. The change of purchaser made pursuant to this section and the time when made shall be noted in the sales book, and the certificate issued shall confer the same right upon the state as it would have acquired had the land been bid in for it at the sale.

§ 127. Redemption of lands. The owner or occupant of any lands sold by the comptroller for taxes, or any other person having an interest therein at the time of the sale, may redeem the same from such sale at any time within one year after the last day of sale by paying to the state treasurer, on the certificate of the comptroller for the use of the purchaser, his heirs or assigns, the sum mentioned in the certificate of sale therefor, with interest thereon at the rate of ten per centum per annum, after the date of such certificate of sale. The purchaser of any wild, vacant or unoccupied land at any such sale, or his assigns, shall not enter upon or exercise acts of ownership on such land, until the expiration of one year allowed for the redemption thereof from such sale. A person having an interest in an undivided part of any tract, lot or piece of land so sold, or in an undivided share in any tract or lot of land out of which an undivided part shall have been sold, may redeem such undivided part or share by paying such proportion of the purchase-money and interest as shall be in proportion to the part or share of the lands sold which he shall claim. Every person having an interest in a specific part of any tract, lot or piece of land, so sold, or lot of land out of which an undivided part may have been sold for taxes charged on the whole tract or lot, may redeem such specific part by paying such proportion of the purchase-money and interest as his quantity of

acres shall bear to the whole quantity of acres sold, or to the whole quantity taxed. Any person claiming a specific part of any tract or lot of land, out of which a specific part belonging to some other person shall have been sold for taxes charged on the whole tract or lot, may exonerate himself from all liability to contribute to the owner of the part sold, by paying to the comptroller at any time before the expiration of the time allowed for the redemption thereof, such proportion of the purchase-money and interest as his quantity of acres shall bear to the whole quantity taxed, and such payment shall operate as a redemption of his proportionate part of the lands sold according to the amount paid. Upon a partial redemption under this section, the quantity sold shall be reduced in proportion to the amount paid on such partial redemption and the comptroller shall convey accordingly.

§ 128. Redemption of lands conjointly assessed. If the lands of one person shall be sold for taxes assessed conjointly on his lands and lands of another, and the latter shall not pay his due proportion required for the redemption of his lands, the former may redeem the same on paying to the comptroller the purchase-money and interest, and he shall be entitled to recover, after the expiration of the time allowed for redemption, from the other person whose lands were assessed with his, a just proportion of the redemption moneys paid, with interest. If the lands of one person so sold for taxes assessed conjointly on his lands and the lands of another person shall not be redeemed, and they shall be conveyed by the comptroller, the former may recover from the latter the same proportion of the value of the lands sold and conveyed, that the latter ought to have paid of the tax and interest and charges for which the land shall have been sold. Every judgment obtained under this section shall have priority as against the lands of the defendant therein, on which the tax was assessed, and for which such proportionate part ought to have been paid, over all mortgages and judgments, if at the time of docketing such judgment the plaintiff cause an entry to be made by the clerk in the docket thereof, specifying that such judgment has priority as a lien on certain lands, over mortgages and other judgments, pursuant to the provisions of this chapter, which entry shall be a part of such docket. In all actions under this section, the certificate of the state treasurer, countersigned by the comptroller, stating the facts in relation to such redemption, or sale

and conveyance, shall be presumptive evidence of all facts therein stated.

§ 129. Prohibition of the despoliation of lands sold. Neither the owner, occupant nor any other person shall have the right to despoil any lands sold for taxes by the comptroller of their value, by the removal of buildings or by cutting, removing or destroying timber, or other valuable products, growing, existing or being thereon at the time of sale. The purchaser of any wild, vacant or unoccupied land at the sale thereof by the comptroller, whose bid therefor shall have been fully paid, or his assigns or representatives may at any time before obtaining his deed, cause to be served a notice on any person despoiling such lands or interested in such despoliation, either personally or by leaving the same at the residence of such person, or with any member of his family of suitable age and discretion. The notice shall describe such lands, substantially as sold, shall state that they were sold for taxes by the comptroller, and that an action to recover the value of the buildings, timber or other products destroyed or removed therefrom, after the date of sale thereof, will be instituted against all persons concerned in such despoliation. If such lands shall not be redeemed, every person engaged or interested in making such despoliation, upon whom service of the notice shall have been made, shall be liable to pay to the holder of the tax sale certificate therefor the full value of any buildings so destroyed or removed therefrom, and of all the timber, bark or other products so cut or destroyed or removed therefrom, from the date of the sale of such land to the termination of such action, and may be restrained by injunction from committing any waste thereon.

§ 130. Notice of unredeemed lands. The comptroller shall, at least three months before the expiration of the one year allowed for the redemption of lands sold by him for taxes, cause a notice to be published once in each week for at least six weeks successively, the last publication to be at least six weeks before expiration of the year, in the newspapers designated by the board of supervisors of the county in which such lands are situated to publish the session laws, containing a list of the lands in such county sold for taxes and unredeemed, specifying particularly every parcel unredeemed, and the amount necessary to redeem the

same, calculated to the last day in which such redemption can be made, and stating that, unless such lands are redeemed by a certain day, they will be conveyed to the purchaser. If more than two newspapers in any county are designated in pursuance of law to publish the session laws, such publication shall be made in two of the newspapers so designated to be selected by the comptroller, representing different political parties. If no newspaper shall have been so designated in any county such publication shall be made in two newspapers in the county, to be selected by the comptroller, and if there shall not be two newspapers published in the county, then in two newspapers which the comptroller shall determine to be most generally circulated in such county, representing each of the political parties casting the largest number of votes therein at the general election next preceding such designation. The expense of such publication shall be audited and paid by the board of supervisors of the county in which such lands are situated.

§ 131. Comptroller's deed and application therefor. The owner of any certificate of sale of land sold by the comptroller for taxes after January first, nineteen hundred and two, and not redeemed (except the state, and the purchaser at the tax sale who is the owner with a duly recorded title of the land sold), must make application in writing to the comptroller for a conveyance of the land described in the certificate within four years after the expiration of one year from the last day of the sale. The owner of any certificate of sale of land sold by the comptroller for taxes prior to January first, nineteen hundred and two (except the state, and the purchaser at the tax sale who is the owner with a duly recorded title of the land sold), must make application in writing to the comptroller for a conveyance of such land within one year after May first, nineteen hundred and two, provided the purchaser at the tax sale, his heirs, devisees, executors or testamentary trustees have not conveyed the land therein described and such conveyance been duly recorded, or mortgaged the same and the mortgage has been foreclosed and the land sold and conveyed thereunder or said land has not been redeemed from the tax sale. If application for a conveyance is not made as herein provided the certificate shall become void, and no claim can be maintained under the purchase. After the expiration of one year from the time of sale the comptroller shall,

after application in writing therefor and upon the surrender of the certificate or upon proof to his satisfaction that the certificate has been lost or is wrongfully detained, execute in the name of the people of the state to the owner of such certificate a conveyance of any lands so sold by him for taxes and not redeemed, under his hand and official seal, and witnessed by the deputy comptroller, or state treasurer, which shall vest in the grantee an absolute estate in fee simple, subject to all claims which the state may have thereon for taxes or other liens or incumbrances, and which shall be presumptive evidence that the sale and all proceedings prior thereto, from and including the assessment of lands sold, and that all notices required by law to be given previous to the expiration of the time allowed by law for the redemption thereof, were regular and in accordance with all the provisions of law relating thereto. After two years from the date of such conveyance such presumption shall be conclusive. Every certificate of conveyance executed by the comptroller under this article may be recorded in the same manner and with like effect as a conveyance of real estate properly acknowledged or proven.

§ 132. Effect of former deeds. Every such conveyance heretofore executed by the comptroller, county treasurer or county judge and all conveyances of the same lands by his grantee or grantees therein named, which have for two years been recorded in the office of the clerk of the county in which the lands conveyed thereby are located, and all outstanding certificates of a tax sale heretofore held by the comptroller, that shall have remained in force for two years after the last day allowed by law for redemption from such sale, shall be conclusive evidence that the sale and proceedings prior thereto, from and including the assessment of the lands, and all notices required by law to be given previous to the expiration of the time allowed for redemption, were regular and were regularly given, published and served according to the provisions of all laws directing and requiring the same or in any manner relating thereto, but all such conveyances and certificates, and the taxes and tax sales on which they are based, shall be subject to cancellation, by reason of the payment of such taxes, or by reason of the levying of such taxes by a town or ward having no legal right to assess the land on which they are laid, or by reason of any defect in the proceedings affecting the jurisdiction upon constitutional grounds, on

direct application to the comptroller, or in an action brought before a competent court therefor; provided, however, that such application shall be made, or such action brought, in the case of all sales held prior to the year eighteen hundred and ninety-five, within one year from June fifteenth, eighteen hundred and ninety-six; and in the case of the sale of eighteen hundred and ninety-five and of all sales hereafter held, that such application shall be made, or such action brought, within five years from the expiration of the period allowed by law for the redemption of lands sold at the particular sale sought to be canceled.

§ 133. Possession of lands by the state. The comptroller may advertise once a week, for at least three weeks successively, a list of the wild, vacant and forest lands to which the state holds title, from a tax sale or otherwise, in one or more newspapers to be selected by him, published in the county in which the lands are situated, and from and after the expiration of such time, all such wild, vacant and forest lands are hereby declared to be and shall be deemed to be in the actual possession of the comptroller, and such possession shall be deemed to continue until he has been dispossessed by the judgment of a court of competent jurisdiction.

§ 134. Notice to occupants. If any lot or separate tract of land sold for taxes by the comptroller and conveyed, or any part thereof shall, at the time of the expiration of one year given for the redemption thereof, be in the actual occupancy of any person, the grantee to whom the same shall have been conveyed, or the person claiming under him, shall within one year from the expiration of the time to redeem, serve a written notice on the person occupying such land, either personally or by leaving the same at the dwelling-house of the occupant, with a person of suitable age and discretion belonging to his family. If the occupant does not reside in the tax district in which the real estate is situated the notice may be served by mail in the manner required by law in respect to notices of nonacceptance or nonpayment of notes or bills of exchange. Service on one joint tenant or tenant in common shall be service on all the joint tenants or tenants in common. Service on a tenant shall be service on his landlord. The term "occupant" shall be construed to mean a person who has lawfully entered upon the land so occupied, and is in possession of

the same to the exclusion of every other person. And the term "occupancy" shall mean the actual lawful and exclusive use and possession of such lands and premises by such an occupant. The notice shall state in substance, the sale and conveyance of the land, the person to whom made, the amount of consideration money mentioned in the conveyance, with the addition of thirty-seven and one-half per centum thereon and of the sum paid for the deed, and that unless such consideration money and percentage with the sum paid for the deed, shall be paid into the state treasury for the benefit of the grantee, within six months after the time of filing in the comptroller's office of the evidence of the service of such notice, the conveyance shall become absolute and the occupant and all others interested in the land be forever barred from all right or title thereto. No conveyance made in pursuance of this section shall be recorded until the expiration of the time mentioned in such notice, and the evidence of the service of such notice shall be recorded with such conveyance.

§ 135. Certificate of nonredemption and completion of title. Within one month after the service of any such notice, the grantee or person claiming under him, in order to complete his title to the land conveyed shall file with the comptroller a copy of the notice served, with the affidavit of a person, certified as credible by the officer before whom the affidavit is taken, that the notice was duly served specifying the mode of service. If the comptroller shall be satisfied that the proper notice has been duly served, and if the moneys required for the redemption of such land shall not have been paid within the six months, he shall under his hand and official seal certify such facts, and the conveyance before made shall thereupon become absolute and the occupant and all others interested in such lands shall be forever barred from all right and title thereto.

§ 136. Redemption by occupant and certificate of redemption. The occupant, or any other person having an interest therein at the time of the sale, may at any time within the six months mentioned in such notice redeem such land by paying into the treasury the consideration money with the addition of thirty-seven and one-half per centum thereon and the amount paid for the deed. Every such redemption shall be as effectual as if made before the expiration of the year allowed for the re-

demption of the land sold. In all cases of application for redemptions on the ground of occupancy, in which a part only of the separate lot or tract of land thus sold is occupied, the applicant shall be allowed to redeem only that particular part of the lot or tract sold which shall be actually occupied, used and possessed as herein defined, at the time of the expiration of the one year given for the redemption thereof; provided, that the notice required to be served upon such occupant by the purchaser at a tax sale, his grantee or person claiming under him, shall, in addition to other facts now required to be stated therein, contain a specific description of the particular part of the lot or tract sold which may be redeemed and the amount necessary to redeem the same. Such partial redemption may be allowed upon filing in the office of the comptroller satisfactory evidence of such occupancy, and of the extent thereof, and by paying such proportion of the consideration money mentioned in the conveyance, with the addition of thirty-seven and one-half per centum of such amount and the further addition of the sum paid for the deeds, as the value of the lands and the premises occupied and sought to be redeemed bears to the value of the whole quantity of land sold; such value to be determined and fixed by the comptroller.

§ 137. Redemption by occupant before notice and effect of failure to redeem. The occupant of any lot or separate tract of land sold for taxes by the comptroller, or any part thereof, or any person who had the title thereto or an interest therein at the time of the sale may, at any time before the service of such notice by the purchaser or the person claiming under him and within two years from the expiration of the year allowed by law for the redemption thereof and not thereafter, redeem any land so occupied, by filing in the office of the comptroller, satisfactory evidence of the occupancy required, and by paying to him the consideration money for which the lands to be redeemed were sold and thirty-seven and one-half per centum thereon, with the sum paid for the deed, if any. On application for such redemption the comptroller may appoint a commissioner to take all material evidence offered with reference to the occupation of the lands in question. The hearing shall be had in the county where the land is situated, on at least ten days' notice to the party applying for the redemption. The commissioner shall have the same power to issue subpoenas and proceed with the examina-

tion of witnesses under oath, as is had by a referee in a court of record. His compensation shall not exceed six dollars per day and shall be taxed by the comptroller and paid upon his warrant by the treasurer. He shall report the testimony taken by him with his opinion thereon, to the comptroller for his decision. Such occupant or other person shall also pay to the comptroller such amounts as may have been paid to the state for subsequent taxes thereon, or for redemption from subsequent tax sales thereof, and if such lot has been legally exempt from taxation for one or more years subsequent to the sale, a sum equal to the gross amount of taxes and interest which would have been due thereon, if it had been taxed during each of the years it was so exempt, on its assessed valuation, and at the rate per centum of taxation thereon for the year when last returned to the comptroller's office. In case of failure to redeem within the time herein specified, the sale and conveyance thereof shall become absolute and the occupant and all other persons barred forever.

§ 138. Lien of mortgage not affected by tax sale.

The lien of a mortgage, duly recorded or registered at the time of the sale of any lands for nonpayment of any tax or assessment thereon, shall not be destroyed, or in any manner affected, except as provided in this section. The purchaser at any such sale shall give to the mortgagee a written notice of such sale within two years from the expiration of the year allowed to redeem, requiring him to pay the amount of purchase-money, with interest at the rate allowed by law in case of redemption by occupants, within six months after giving the notice. Such notice may be given either personally or in the manner required by law in respect to notices of nonacceptance or nonpayment of notes or bills of exchange, and a notarial certificate thereof shall be presumptive evidence of the fact that may be recorded in the county in which the mortgage was recorded, in the same manner and with the same effect as a deed or other evidence of title of real property.

§ 139. Redemption by mortgagee before notice.

The holder of any mortgage which is duly recorded at the time of the sale, may, at any time after the sale of all or any part of the mortgaged premises for unpaid taxes, and before the expiration of six months from the giving of the notice required by the

preceding section to be given to a mortgagee, redeem the premises so sold, or any part thereof from such sale. The redemption shall be made by filing with the comptroller a written description of his mortgage, and by paying to the state treasurer, upon the certificate of the comptroller, for the use of the purchaser, his heirs or assigns, if such redemption is made within one year from the last day of the sale, the sum mentioned in his certificate, with interest at the rate allowed by law in case of redemption by occupants from the date of the tax sale certificate, and if such redemption is made after the expiration of such year the said sum with thirty-seven and one-half per centum thereon, and the amount paid for the deed, together with any taxes which the purchaser or his assigns shall have paid thereon subsequent to the tax sale. The holder of such mortgage shall have a lien upon the premises redeemed for the amount so paid with interest from the time of payment, in like manner as if it had been included in the mortgage. Provided, however, that the notice required to be given under this and the last preceding section shall be directed only to such persons as shall within two years from the time of such sale, file in the office of the comptroller a notice, stating the names of the mortgagor and mortgagee, the date of the mortgage, and the amount claimed to be due thereon, and the county, town and tract in which the mortgaged premises are situated, with the number of the lot on which said mortgage is claimed to be a lien, with the name of the person or persons claiming notice, their residence, and the postoffice to which such notice shall be addressed.

§ 140. Cancellation of sales. The comptroller shall not convey any lands sold for taxes if he shall discover before the conveyance that the sale was for any cause invalid or ineffectual to give title to the lands sold; but he shall cancel the sale and forthwith cause the purchase-money and interest thereon to be refunded out of the state treasury to the purchaser, his representatives or assigns. If the error originated with the county or town officers the sum paid shall be a charge against the county from which the tax was returned, and the board of supervisors thereof shall cause the same to be assessed, levied and collected and paid into the state treasury. If he shall not discover that the sale was invalid until after a conveyance of the lands sold shall have been executed

he shall, on application of any person having any interest therein at the time of the sale, on receiving proof thereof, cancel the sale, refund out of the state treasury to the purchaser, his representatives or assigns, the purchase-money and interest thereon, and recharge the county from which the tax was returned with the amount of purchase-money and interest from the time of sale, which the county shall cause to be levied and paid into the state treasury. On any such application the comptroller may appoint a commissioner with like powers and duties as in case of an application for redemption; provided, however, that in any county which does not include a portion of the forest preserve, such application for cancellation may also be made by the owner of the lands at the time of the tax sale.

§ 141. Setting aside cancellation of sale. The comptroller is hereby authorized and empowered and shall, upon the application of any one whomsoever aggrieved thereby, set aside any cancellation of sale made by him, or by any of his predecessors in office, in any of the following cases:

First. When such cancellation was procured by fraud or misrepresentation.

Second. When it was procured by the suppression of any material fact bearing on the case.

Third. When it was made under a mistake of fact.

Fourth. When such cancellation was made upon an application which the comptroller, or any of his predecessors in office, had no jurisdiction or legal right to entertain at the time of such cancellation.

Eight days' written notice of an application made under and pursuant to this section shall be served upon the person upon whose application such sale was canceled, or his heirs or grantees, the county treasurer of the county or counties in which the lands affected by such application are situate and upon the attorney-general of the state of New York; in case any of the parties to be served are not residents of the state of New York, or can not after reasonable diligence be found within the state of New York, such notice may be served by the publication thereof in a newspaper published in the county or counties where the lands affected by such application are situate, and also in the newspaper printed at Albany, in which legal notices are required to

be published, once in each week for three weeks immediately preceding the day upon which such application is to be made, and also by mailing a copy of said notice to each of said parties at his last known place of residence; and on or before the day of the first publication all papers upon which such application is to be made shall be filed in the office of the comptroller. The comptroller shall in all cases specify the grounds upon which such cancellation is set aside, and every such cancellation set aside by the comptroller shall in every and all respects have the same force and effect as though no cancellation thereof had ever been made.

§ 142. Expenses of sale. The expenses attending any sale for taxes under this article, including the expenses of printing and publishing lists and notices and transmitting copies thereof, and of all other things required to be done before the sale shall be had, shall be a charge on the lands liable to be sold; and the comptroller shall add to the taxes, interest and other charges on each parcel of land liable to be sold, an equal proportionate part of such expenses to be estimated by him.

§ 143. Payment of moneys into state treasury. The moneys received upon any sale and interest under this article, and for the expenses of the sale, shall be paid into the state treasury and the accounts of all persons entitled to any portion of the moneys so received for such expenses shall be audited by the comptroller and paid out of the state treasury.

ARTICLE 7**Sales by County Treasurers for Unpaid Taxes and Redemption of Lands**

- Section 150. When lands to be sold for unpaid taxes.
151. Advertisement and sale.
- 151-a. New certificate upon setting aside sale.
152. Redemption.
153. Redemption of real property stricken from tax-rolls.
154. Conveyance by county treasurer.
155. Conveyance and its effect.
156. When purchase-money to be refunded.
157. Lands which the state owns or upon which it has a lien.
158. Provisions relative to comptroller to apply to treasurer.
159. Expense of publishing notice to redeem.
160. Article not to relate to certain cities.

§ 150. When lands to be sold for unpaid taxes.

Whenever any tax charged on real estate, in the counties of Saint Lawrence, Lewis, Clinton, Warren, Washington and Oneida, or in a county not including a portion of the forest preserve, is returned to the county treasurer, he shall not return the same to the comptroller, but if such tax, with interest thereon at the rate of ten per centum per annum, computed from the first day of February, after the same is levied, shall remain unpaid for six months from that date, such county treasurer shall advertise and sell such real estate as herein provided for the payment of such tax and interest and the expenses of such sale. The expense of publication of the notice of sale and the list of lands to be sold and the expense of conducting the sale, and the expense of publication of the notice of unredeemed lands, if thereafter redeemed, shall be a charge on the land liable to be sold and shall be added to the tax and interest. The county treasurers of the counties of Rockland and Suffolk may defer the sale of any parcel of non-resident real estate in their respective counties for unpaid taxes.

until the unpaid taxes thereon with accrued interest shall amount in the aggregate to the sum of two dollars. The county treasurer of Suffolk county on the order of the board of supervisors of said county may defer for not exceeding two years from the date of the levy of the tax, the sale for unpaid taxes of such properties subject thereto as such board may specify, and the unpaid taxes on such parcels shall meantime be charged with interest at the rate of ten per centum per annum.

§ 151. Advertisement and sale. The county treasurer shall immediately after the expiration of such six months cause to be published at least once in each week for six weeks, in two newspapers designated for the publication of the session laws, a list of real estate so liable to be sold, together with a notice that such real estate will, on a day at the expiration of said six weeks specified in such notice, and the succeeding days, be sold at public action* at the courthouse in the county where the same is situated, to discharge the taxes, interest and expenses that may be due thereon, at the time of such sale. Such list shall contain the name of the owner or occupant of each piece of real estate to be sold, as the same appears upon the assessment-roll of the year in which unpaid taxes were assessed, a brief description of such real estate, and the total amount of such unpaid taxes for the year advertised, which said total amount shall include all taxes, interest, expenses and other charges against the property for the year advertised. The comptroller may prescribe the form and manner of preparing such list, which when so prescribed shall be followed so far as possible by the several counties of the state. No such list shall be published until the same shall have been submitted to and approved by the state comptroller. On the days mentioned in such notice the county treasurer shall begin the sale of said real estate and continue the same from day to day. The charges for publishing such notice shall be seventy-five cents per folio for the first insertion, and fifty cents per folio for each subsequent insertion. The counties of Saint Lawrence, Lewis, Clinton, Warren, Washington and Oneida, and the counties of the state other than those in the forest preserve are empowered

* So in original.

to acquire and hold such lands. Within twenty days after the time for redemption has expired the county treasurer of each of the counties of Saint Lawrence, Lewis, Clinton, Warren, Washington and Oneida shall file with the comptroller a certified statement of all tracts or parcels of land situated in the forest preserve which have been bid in by the county and have not been redeemed, and shall sell and convey to the state any tract or parcel of land specified in such statement which the comptroller shall designate within six months after such statement is filed, upon the payment of the taxes, interest and expenses due thereon at the time of the sale, and also all taxes assessed thereon since such sale, and the comptroller shall draw his warrant on the state treasurer for the amount thereof or credit the county with such amount on the books of his office. After the expiration of such six months, in the counties of Saint Lawrence, Lewis, Clinton, Warren, Washington and Oneida, and after the time for redemption has expired in any other county, the county treasurer is authorized in the name of the board of supervisors of the county to sell and convey under his hand and seal such lands as have not been conveyed to the state in the manner and upon such terms as the board of supervisors of the county may direct.

§ 151-a. New certificate upon setting aside sale.

If a purchaser shall not have paid his bid, or the same shall not have been collected from him at the expiration of one month from the conclusion of the sale at which the bid was made, the county treasurer may set aside the sale of land for which the bid is made and all rights of the purchaser under such bid shall thereby be extinguished. A certificate of such sale may thereupon be issued by the county treasurer to any person who will pay the same amount as would have been payable by the original purchaser if the sale had not been set aside. If such certificate shall not have been sold within three months from the date of such sale the county treasurer shall transfer the same to the county, in which case the whole quantity of land liable to sale for the purchase money mentioned in the certificate shall be covered by such purchase, the same as if no person had offered

to bid therefor at the sale. The change of purchaser made pursuant to this section and the time when made shall be noted in the sales book, and the certificate issued shall confer upon the county the same rights as it would have acquired had the land been bid in for it at the sale.

§ 152. Redemption. The owner, occupant or any other person having an interest in any real estate sold for taxes as aforesaid may redeem the same at any time within one year after the last day of such sale, by paying to the county treasurer of the county, for the use of the purchaser, the sum mentioned in his certificate, together with interest thereon at the rate of ten per centum per annum, to be computed from the date of such certificate, and any tax which the holder of said certificate shall have paid between the days of sale and redemption, provided such purchaser shall have notified the county treasurer thereof immediately upon the payment of such tax, together with the share of the expense of the publication of notices to redeem the real estate sold in such county for unpaid taxes, as apportioned by the county treasurer to the real estate so redeemed, which expense shall be in the first instance a county charge and shall be at the same rate as that provided for the publication of notices of tax sales. In case any parcel of real estate mentioned in such notice to redeem shall not be redeemed within the one year allowed by law for such redemption then and in that event the share of the expense of the publication of notices to redeem such unredeemed real estate sold in any such county for unpaid taxes, as apportioned by the county treasurer, together with interest thereon for one year at the rate of ten per centum per annum, shall be laid before the board of supervisors of such county for reassessment as are other taxes and shall be by such board of supervisors reassessed upon the assessment-roll of the current year against such real estate and shall be a lien thereon.

§ 153. Redemption of real property stricken from tax-rolls. The real property struck down to a county at said tax sale and omitted from the tax-rolls as provided in section fifty of this chapter shall not be subject to further sale after having been once so sold for taxes. The real property so omitted from the tax-rolls may be redeemed by the owner, occupant or

any person having an interest in the same, provided the county has not acquired a title in fee to such real property, upon the payment to the county treasurer for the use and benefit of the county of a sum equal to the gross amount of the taxes, expenses of such sale, penalty and interest thereon, together with the tax and interest thereon which would have been due on said real property had it been taxed during each of the years it was so omitted from the tax-rolls. The said taxes for each of the years during which said real estate is so omitted from the tax-rolls shall be computed on the basis of the assessed valuations returned on said real property by the assessors of the several tax districts and at the rate fixed by the board of supervisors as the tax rate for the tax district within which said real estate is situated.

§ 154. Conveyance by county treasurer. If such real estate, or any portion thereof, be not redeemed as herein provided, the county treasurer shall execute to the purchaser a conveyance of the real estate so sold, the description of which real estate shall include a specific statement of whose title or interest is thereby conveyed, so far as appears on the record, which conveyance shall vest in the grantee an absolute estate in fee, subject, however, to all claims the county or state may have thereon for taxes or liens or incumbrance. The county treasurer shall receive from the purchaser fifty cents for preparing such conveyance and ten cents additional for each piece or parcel of land described therein, exceeding the first. All purchases made for the county shall be included in one conveyance, for which the county treasurer shall receive ten dollars. Every such conveyance shall be executed by the treasurer of the county, under his hand and seal, and may be recorded in the same manner and with like effect as a conveyance of real estate properly acknowledged or proven. The money received by the county treasurer on every such sale shall be applied by him, after deducting the expenses thereof, in like manner as if the same had been paid to him by the collectors of the several towns.

§ 155. Conveyance and its effect. A purchaser or his legal representative may, upon receiving a conveyance under and by virtue thereof, possess and enjoy for his own use the real estate described in such conveyance, unless redeemed as herein

provided, and after the expiration of the time to redeem the same, may cause the occupant of such real estate to be removed therefrom, and the possession to be delivered to him in the same manner and by the same proceedings and before the same officers as in the case of a tenant holding over after the expiration of his term without permission of his landlord.

§ 156. When purchase money to be refunded. Whenever any purchaser under such sale shall be unable to regain possession of the real estate purchased by him, or when the county treasurer shall have canceled any such sale, or when any such sale shall have been canceled by a judgment of a court of competent jurisdiction, in either case by reason of an error *of irregularity in the assessment or levying of a tax, or in proceedings for the collection thereof, the board of supervisors of the county shall refund the purchase money so paid, with interest upon the same being presented and audited as other county charges, and such money shall be charged to the tax district from which the tax was returned, and the same shall be levied and collected in the succeeding year and paid to the county treasurer.

§ 157. Lands which the state owns or upon which it has a lien. The county treasurer of any county not embracing a portion of the forest preserve shall, at least two months prior to any tax sale to be held by him, transmit to the comptroller an accurate and complete list of all the lands in such county to be sold thereat. The state comptroller shall, at least two weeks prior to any such tax sale, transmit to such county treasurer a list of all lands advertised to be sold at such tax sale, belonging to the state, or which shall then be mortgaged to the commissioners for loaning certain moneys of the United States, or against which the state holds a bond or lien, for any part of the purchase-money thereof, or for which the state may then hold a tax sale certificate. The county treasurer conducting such sale shall bid in for the state all lands described in the list transmitted to him by the comptroller, and shall, at the close of such sale, transmit to the comptroller a verified and itemized statement showing the amount of each bid made in the name of the state thereat, and the state comptroller shall, within ten days after the receipt

* So in original.

by him of such statement, draw his warrant on the state treasurer for the amount thereof or credit the county with the amount of such statement on the books of his office.

§ 158. Provisions relative to comptroller to apply to treasurer. The provisions of article six of this chapter, entitled "sales by comptroller for unpaid taxes and redemption of lands" shall, in so far as it is not otherwise herein provided, govern and control the action of the county treasurer, who shall perform the duties therein devolved upon the comptroller and the same rights and remedies shall be deemed to exist under the provisions of this article as are provided for in said article six.

§ 159. Expense of publishing notice to redeem. Where a tax sale has been held by a county treasurer pursuant to this article, the expense of publishing the notice to redeem as required by section one hundred and thirty of this chapter shall be apportioned as equitably as may be between the several pieces or parcels included therein. The amount so apportioned to any parcel shall be paid to the county treasurer by the purchaser at the tax sale upon the execution of a conveyance to him. If a parcel of land is redeemed subsequent to the publication of the notice, the person redeeming shall pay to the county treasurer, in addition to the amount required by section one hundred and fifty-two, the expense of publishing the notice to redeem the same. If a parcel of land is bid in by the county and is not redeemed, the expense of publishing the notice to redeem shall be a county charge. The money received by a county treasurer for the expense of publishing the redemption notices shall be applied by him to pay the publishers therefor.

§ 160. Article not to relate to certain cities. This or the preceding article shall not affect any law relating to the sale of real estate for taxes in any city.

ARTICLE 8**State Tax Department; State Board of Equalization**

Section 170. State tax department.

170a. Subordinates.

170b. Bureaus.

170c. Expenses.

171. Powers and duties of state tax commission.

171a. Power to administer oaths and compel testimony.

171b. Conference of local assessors.

172. Official seal.

173. Official visits to counties.

173a. Reassessment.

173b. Commission to enforce compliance with law.

174. State board of equalization; powers and duties.

175. Appeals from equalization by board of supervisors.

176. Appeals; procedure before commission.

176a. Commission's review of equalization by board of supervisors.

177. Commission's determination on appeal or review.

177a. Method of carrying out commission's equalization.

178. Costs on appeal.

179. Transfer of comptroller's powers and duties in assessment of corporation taxes.

179a. Construction.

§ 170. State tax department. There is hereby created a state tax department the head of which shall be the state tax commission. The commission shall consist of three commissioners appointed by the governor by and with the advice and consent of the senate, one of whom shall be designated by the governor as president of the commission. Upon the appointment of a successor to the president of the commission the governor shall designate such successor or another member of the commission as president. The commissioners first appointed shall hold office for one, two and three years from January first, nineteen hundred and fifteen. Their successors shall be appointed

for full terms of three years from the expiration of the terms of their predecessors in office. If a vacancy shall occur otherwise than by expiration of term it shall be filled by appointment for the unexpired term. Each commissioner shall devote his entire time to the duties of his office. Any commissioner may, after notice and an opportunity to be heard, be removed by the governor for inefficiency, neglect of duty or misconduct in office.

The president of the commission shall receive an annual salary of six thousand five hundred dollars, and each of the other commissioners shall receive an annual salary of six thousand dollars.

§ 170-a. Subordinates. The commission shall appoint and may remove a secretary, and shall fix his annual salary at a sum not to exceed four thousand dollars. The commission may also appoint such deputy tax commissioners, tax assistants, agents, statisticians, experts or other assistants or employees as may be necessary for the exercise of its powers and the performance of its duties under this chapter, all of whom shall be in the classified civil service; and the commission shall prescribe their duties and fix their compensation, which shall not exceed in the aggregate the amount annually appropriated by the legislature for that purpose.

§ 170-b. Bureaus. There shall be in the tax department such bureaus as the tax commission may deem necessary within the appropriations therefor. Each bureau in the department shall be in charge of a deputy tax commissioner subject to the supervision and direction of the commission, and in addition to their respective duties as prescribed in this chapter, each bureau and the persons in charge thereof shall perform such other duties as may be assigned to them by the commission.

§ 170-c. Expenses. The commissioners, the deputy tax commissioners, the secretary, agents, experts, statisticians, tax assistants and other employees of the commission shall be entitled to receive from the state their actual and necessary expenses while engaged, outside of the city of Albany, in the performance of their duties. Detailed statements of such expenses, duly verified, shall be submitted bearing the approval of the president of

the commission, except those rendered by the commissioners need not be approved by the president.

§ 171. Powers and duties of state tax commission.

The state tax commission shall:

First. Investigate and examine, from time to time, as to the methods of assessment within the state, and confer with, advise, assist and direct assessors and other officials charged by the statutes of this state with duties relating to the assessment of property for taxation.

Second. Furnish local assessors with such information and instructions as may be necessary or proper to aid them in making assessments. Assessors shall comply with such instructions and their compliance may be enforced by the commission.

Third. Make such reasonable rules and regulations, not inconsistent with law; as may be necessary for the exercise of its powers and the performance of its duties under this chapter, and prescribe the form of blanks, reports, assessment-rolls, and other records relating to the assessment of property for taxation, and furnish such forms to assessors and other officers at the expense of the state. Local assessors shall follow the forms so prescribed and the commission shall enforce their use.

Fourth. On and after April fifteenth, nineteen hundred and fifteen, assess, determine, revise, readjust and impose the corporation taxes under article nine of this chapter.

Fifth. As provided in article two of this chapter fix and determine the full value of special franchises and equalize the same with other real property in the town, city or village in which the special franchises are situated.

Sixth. Administer, supervise and enforce the tax on mortgages as provided in article eleven of this chapter.

Seventh. Take testimony and proofs, under oath, with reference to any matter within the line of its official duty. Any member of such commission may be designated for that purpose.

Eighth. Require from all state and local officers such information as may be necessary for the proper discharge of its duties.

Ninth. Hold meetings at an office to be assigned it in one of the state buildings at Albany, at such times as may be fixed by

the president or a majority of the commission or by adjournment thereof, or at such other places as it may designate.

Tenth. Compile and publish statistics relating to state and local taxation and assessments therefor.

Eleventh. Have general supervision of the assessment of property for taxation throughout the state, make investigations thereof and of the general system of state taxation from time to time.

Twelfth. To inquire into the provisions of the laws of other states and jurisdictions; to confer with tax commissioners of other states regarding the most effectual and equitable methods of assessment and taxation, and particularly regarding the best methods of reaching all property and avoiding conflicts and duplication of taxation of the same property, and to recommend to the legislature such measures as will bring about uniformity of methods of assessment and harmony and co-operation between the different states and jurisdictions in matters of taxation.

Thirteenth. Perform the other powers and duties conferred upon it by law.

Fourteenth. Prepare an annual report to the legislature and recommend such changes or amendments to the tax laws as it may deem advisable.

§ 171-a. Administer oaths and compel testimony.

The members of the tax commission, their deputies, secretary or other officer or employee duly designated and authorized by the commission for that purpose shall have power to administer oaths and take affidavits in relation to any matter or proceeding in the exercise of the powers or duties of the commission under this article. The commission shall have power to subpoena and require the attendance of witnesses and the production of books, papers and documents pertinent to the investigations and inquiries which it is authorized to conduct, and to examine them in relation to any matter which it has power to investigate and to issue commissions for the examination of witnesses who are out of the state or unable to attend before the tax commission or excused from attendance.

A justice of the supreme court either in court or at chambers shall have power summarily to enforce by proper proceedings the attendance and testimony of witnesses and the production and

examination of books, papers and documents called for by the commission's subpoenas.

Any person who shall testify falsely in any material matter pending before the commission shall be guilty of and punishable for perjury.

The officers who serve the commission's summons or subpoenas and witnesses attending in response thereto shall be entitled to the same fees as are allowed to officers and witnesses in civil cases in courts of record.

§ 171-b. Conference of local assessors. The commission may request the local assessors of every tax district in the state to meet with the commission once in two years, upon a day and at a place designated, for the purpose of considering matters relating to taxation, securing more uniformity of valuation throughout the state, and discussing and formulating desirable changes in the laws relating to taxation and method of assessment. The traveling and other necessary expenses incurred by the local assessors in attending such meeting shall be a charge against the county within which the district which they represent is located. In counties wholly within a city such expenses shall be a charge against said city.

§ 172. Official seal. The state tax commission shall have and use an official seal; and the records, its proceedings and copies of all papers and documents in its possession and custody may be authenticated in the usual form, under such seal and the signature of any one of the tax commissioners, deputy commissioner or the secretary, and shall be received in evidence in the same manner and with like effect as deeds regularly acknowledged or proven.

§ 173. Official visits to counties. The tax commission shall cause an official visit to be made in every county in the state at least once in two years, and inquire into the methods of assessment and taxation, and ascertain whether the assessors faithfully discharge their duties and particularly as to their compliance with the provisions of this chapter requiring the assess-

ment of all property not exempt from taxation at its full value. The members of the board of supervisors of the county and the assessors of the cities, towns and villages within the county shall meet at the place or places within the county designated by the commission. Supervisors in addition to the compensation provided by section twenty-three of the county law, and assessors, shall be entitled to receive compensation at the rate of four dollars per day for each calendar day actually and necessarily spent in attending a meeting within the county held for the purpose of conference with the state tax commission or a member of such commission and mileage at the rate of eight cents per mile by the most direct route from his residence, in going to and returning from the place within the county where such meeting is held. Such compensation and mileage shall be a county charge in reference to the town officials and a village charge for the village assessors.

§ 173-a. Reassessment. At any time within thirty days after the completion of posting and publishing notice of final completion of the assessment-roll by the assessors of any tax district, if the commission shall have reason to believe from information furnished by any taxpayer or otherwise that such assessment-roll shows undervaluations, inequalities, omissions or irregularities sufficient to make it inequitable as between owners of real property taxable within the tax district or as between the tax district and other tax districts in a county or in a city comprising more than one county, it may apply to any justice of the supreme court of the judicial district within which such tax district is wholly or partly located, for an order directed to the assessor or board of assessors of such tax district, requiring such assessor or board to show cause at a time and place specified therein, why such assessment-roll should not be corrected. Service of a copy of said order and the affidavit upon which the same was granted on one assessor shall be deemed sufficient service. Such order shall be returnable before the justice issuing it, on a day not later than ten days from the date of the issue thereof. If it shall appear upon the return day of such order that such assessment-roll shall not have been prepared and completed in accordance with the provisions of this

chapter, such justice acting summarily may by order direct such assessor or board to correct such inequalities, irregularities, omissions and undervaluations, and in his discretion may cancel such roll and direct that a new assessment-roll for such tax district be made by such assessor or board and in either case shall fix and determine the date on which such new or corrected assessment-roll shall be completed, the date on which application for review of the new or corrected assessment shall be heard, and the date on which the new or corrected roll shall be filed and delivered to the supervisors or other lawful authority.

Notice of such hearing for review shall be given one week in advance in the same manner as the notice of the first completion of the assessment-roll so corrected or cancelled. After the determination of complaints the assessor or board shall attach a certificate to the new or corrected assessment-roll that such roll has been completed in conformity with the provisions of the order of the justice, and such roll shall be the assessment-roll of such tax district in place of the assessment-roll cancelled or corrected by order of such justice. If such new or corrected assessment-roll cannot be completed in time to take the place of the original assessment-roll in such district for the levy and collection of taxes for the current year, said taxes shall be levied and collected upon the basis of the original assessment-roll and when the new or corrected assessment-roll is completed the inequalities in the taxes levied on the basis of the original assessment-roll shall be remedied and compensated in the levy and collection of taxes in such district for the year next following the completion of the new or corrected assessment-roll by crediting the taxes levied in excess of what they would have been had the reassessment been made in time, or charging in addition the difference between the amounts levied on the basis of the original assessment-roll and the amounts which would have been levied on the basis of the new or corrected assessment-roll, as the case may be.

In cities the mayor or a borough president and in towns a supervisor and in villages the president or a trustee may apply to the tax commission on behalf of the tax district which he wholly or in part represents, for a hearing and determination of the question of inequalities or undervaluation in the assessment

of property as between such tax district and other tax districts in the county or in a city where said city comprises more than one county. After such application a hearing shall be held and upon a determination that sufficient inequalities or undervaluations exist therefor, the commission shall apply to a justice of the supreme court as in this section provided, for the correction of the assessment-roll of the tax district, or tax districts complained of. For the purposes of this section an incorporated village shall be deemed a tax district.

§ 173-b. Commission to enforce compliance with law. Whenever it shall appear to the satisfaction of the tax commission that any assessor or other public officer or employee whose duties relate to the assessment of property for taxation has failed to comply with the provisions of this chapter or with any other law relating to such duties or the rules of the commission made in pursuance thereof, the commission after a hearing on the facts may issue its order directing such assessor or other officer to comply with such provisions of law or of its rules, and if such assessor or other officer for a period of ten days after service on him of the commission's order shall neglect or refuse to comply therewith, the commission may apply to a justice of the supreme court of the proper county for a summary order to compel such assessor or officer to comply with such provisions of law or of the commission's order, and the justice shall have power to issue such order.

§ 174. State board of equalization; powers and duties. The commissioners of the land office and the members of the tax commission shall constitute the state board of equalization. The state board of equalization shall meet in the city of Albany on the first Tuesday in September in each year, for the purpose of examining and revising the valuations of real and personal property of the several counties as returned to the state tax commission, and shall in accordance with the rules of equalization set forth in section fifty of this chapter so far as applicable fix the aggregate amount of assessment for each county, upon which the comptroller shall compute the state tax. In so fixing such

aggregate amount of assessment for a county the state board of equalization shall not include the shares of stock of banks or banking associations assessed pursuant to article two of this chapter. The board may increase or diminish the aggregate valuations of real property in any county by adding or deducting such sum as in its opinion may be just and necessary to produce a just relation between the valuations of real property in the state. But it shall, in no instance, reduce the aggregate valuations of all the counties below the aggregate valuations thereof as so returned. The comptroller shall immediately ascertain from this assessment, a copy of which shall be transmitted to him, the proportion of state tax each county shall pay, and mail a statement of the amount to the county clerk, and to the chairman and clerk of the board of supervisors of each county.

§ 175. Appeals from equalization by board of supervisors. The mayor of a city in behalf of said city, a borough president in behalf of his borough, any supervisor in behalf of a city or town which he wholly or in part represents, may appeal to the tax commission, from any act or decision of the board of supervisors, in the equalization of assessments and the correction of the assessment-rolls. If such appeal is brought in behalf of a town, a majority of the town board of such town, if in behalf of a city, a majority of the common council or board of estimate of such city, shall first consent to and approve the bringing of such appeal. Such appeal shall be brought within ten days after the delivery of the assessment-roll to the collector by filing in the office of the county clerk a notice thereof, with such consent endorsed thereon or annexed thereto, together with the affidavit of the mayor or supervisor so appealing, that in his opinion injustice has been done to such city or town by the act or decision from which the appeal is taken; and also within such time, by serving personally or by mail, a duplicate or copy of such notice, consent and affidavit on the chairman or clerk of the board of supervisors, and by mailing such a copy or duplicate to the tax commission.

§ 176. Appeals; procedure before commission. The tax commission may prepare a form of petition and notice of

appeal from decisions of the board of supervisors in the equalization of assessments and rules and regulations in relation to bringing such appeals to hearing or trial. Such rules shall provide for a hearing on the papers and proofs submitted to the board of supervisors on making the equalization, and also for the taking of additional evidence offered by either party. The commission may, by its deputies, agents or other assistants, examine and inquire into the equalization appealed from, and may receive in evidence at such hearing the testimony of its examining deputies, agents or other assistants. The appeal shall be heard in the county in which it originated. Such hearing shall be had at a time and place to be fixed by the commission upon notice of at least twenty days by mail to the party appealing and to the clerk of the board of supervisors of the county in which the appeal is taken. If the appellant or his successor fails to appear at the time and place appointed or upon any day to which such hearing and trial shall be adjourned, the commission shall make an order dismissing the appeal, which shall have the same effect as if the appeal had not been sustained after a hearing on the merits.

§ 176-a. Commission's review of equalization by board of supervisors. The tax commission shall have power on complaint to review the equalization fixed by the board of supervisors of any county or other lawfully constituted authority. Due notice of the hearing on such review shall be given by the commission to the clerk of the board of supervisors of the county, whose duty it shall be to transmit a copy of such notice to each supervisor of the county. In the city of New York such notice shall be given to the secretary of the board of taxes and assessments.

§ 177. Commission's determination on appeal or review. On appeal by any town, city, or borough from the board of supervisors' or other lawful authority's equalization or on review thereof by the commission of its own motion or on complaint the commission shall review the equalization made by the board of supervisors of the county or other lawful authority and shall determine whether any, and if any, what deductions or additions ought to be made from or to the aggregate corrected

value of the real and personal property of any tax district as made and to what tax district or districts in such county the amount of such deductions or additions, if any, shall be added or subtracted; and shall certify their determination, in writing, to such board of supervisors or other lawful authority and forward the same by mail within ten days thereafter to the clerk of the board, directed to him at his post-office address, and forward a copy thereof to the supervisor or borough president appealing, if any. Such determination shall have the same force and effect as an original equalization made by the board of supervisors or other lawful authority within the time prescribed by law and shall be carried into effect by such board or other lawful authority. In the city of New York for the purpose of equalization appeals, reassessment or reviews each borough shall be deemed a tax district.

§ 177-a. Method of carrying out commission's equalization. If any such equalization by the tax commission cannot be completed in time to take the place of the original equalization by the board of supervisors or other lawful authority, the commission shall determine the amount of state and county taxes paid or payable by any town, city or borough in the county under the original equalization, in excess of or less than that which such town, city or borough would have paid under the equalization as made by the commission. Any excess so determined shall be subtracted with interest, and any deficiency shall be added, with a proportionate part of such interest allowance, from or to the amount of county and state taxes charged in the next succeeding year to each such town, city or borough.

§ 178. Costs on appeal. The tax commission shall certify the reasonable expense on every appeal from an equalization by the county board of supervisors, or other lawful authority, not exceeding the sum of two thousand dollars for services of counsel and one thousand dollars for all other expenses, including the compensation and expense of the stenographer. If such appeal is not sustained, the costs and expenses thereof so

certified shall be a charge upon the tax district or districts taking such appeal and shall be levied thereon by the board of supervisors. If the appeal is sustained, the amount of such costs and expenses so certified shall be levied by the board of supervisors upon, and collected from, the county in the assessment and collection of taxes for the current year, except the tax district or tax districts whose appeal is sustained. If there shall be appeals by more than one tax district in the county, some of which are sustained and some dismissed, the commission shall decide what portion of such costs and expenses shall be borne by any tax district whose appeal is dismissed. Where no hearing is had on an appeal the costs and expenses shall be in the discretion of the tax commission but in no event shall exceed the amounts previously set forth in this section.

§ 179. Transfer of comptroller's powers and duties in assessment of corporation taxes. On and after the taking effect of this section all the powers and duties now conferred or imposed upon the state comptroller in relation to the assessment, determination, revision, readjustment and imposition of corporation taxes under article nine of the tax law, shall be transferred to and thereafter shall be exercised and performed by the state tax department, provided that the powers and duties now conferred or imposed upon the state comptroller with respect to corporation taxes under article nine of the tax law, so far as they relate to the collection of corporation taxes assessed and the crediting of such taxes erroneously paid, shall not be affected hereby, but shall continue to be exercised and performed by the state comptroller. The tax department shall furnish the state comptroller with a list or other statement of corporations or associations against which taxes have been assessed by the department under article nine of the tax law, showing the amount of tax chargeable to and due from each such corporation or association.

§ 179-a. Construction. Wherever the terms "board of tax commissioners," "state board of tax commissioners" or "state tax commissioners," "state comptroller" or "comptroller"

occur in any law, or wherever in any law reference is made to such board or commissioners or officer, such term or reference shall be deemed to refer to the state tax department as established by this article, so far as such law pertains to matters which are within the jurisdiction of such tax department. The term "assessor" shall be deemed to include any elected or appointed officer of any civil or political subdivision of the state, charged by law with any duty relating to the assessment of property for taxation for state, county or local purposes.

ARTICLE 9

Corporation Tax

Section 180. Organization tax.

181. License tax on foreign corporations.

182. Franchise tax on corporations.

183. Certain corporations exempt from tax on capital stock.

184. Additional franchise tax on transportation and transmission corporations and associations.

185. Franchise tax on elevated railroads or surface railroads not operated by steam.

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188. Franchise tax on trust companies.

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201. Warrant for the collection of taxes.

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203. Action for recovery of taxes; forfeiture of charter of delinquent corporations.

Section 204. Reports to be made by the secretary of state.

205. Exemptions from other state taxation.

206. Application of taxes.

207. Limitation of time.

§ 180. Organization tax. Every stock corporation incorporated under any law of this state shall pay to the state treasurer a tax of one-twentieth of one per centum upon the amount of capital stock which the corporation is authorized to have, and a like tax upon any subsequent increase. Provided, that in no case shall such tax be less than ten dollars. Such tax shall be due and payable upon the incorporation of such corporation or upon the increase of its capital stock. Except in the case of a railroad corporation neither the secretary of state nor county clerk shall file any certificate of incorporation or article of association, or give any certificate to any such corporation or association until he is furnished a receipt for such tax from the state treasurer, and no stock corporation shall have or exercise any corporate franchise or powers, or carry on business in this state until such tax shall have been paid. And in case of a decrease of capital stock, upon which the tax required by law has been paid, and a subsequent increase thereof, a tax shall be paid only upon so much of such increase as exceeds the amount of capital stock upon which a tax has been before paid. In case of the consolidation of existing corporations into a corporation, such new corporation shall be required to pay the tax hereinbefore provided for only upon the amount of its capital stock in excess of the aggregate amount of capital stock of said corporations. This section shall not apply to state and national banks or to building, mutual loan, accumulating fund and co-operative associations. A railroad corporation need not pay such tax at the time of filing its certificate of incorporation, but shall pay the same before the public service commission shall grant a certificate, as required by the railroad law, authorizing the construction of the road as proposed in its articles of association, and such certificate shall not be granted by the public service commission until it is furnished with a receipt for such tax from the state treasurer. If the board of railroad commissioners or public service commission shall have heretofore granted or the public ser-

vice commission shall hereafter grant, such certificate and upon an appeal from the determination of such board of railroad commissioners or public service commission, such certificate has been or may hereafter be denied the state treasurer shall refund the amount of tax so paid to the railroad corporation or corporations by which such tax was paid, upon proof of payment being presented and appropriation being made therefor.

§ 181. License tax on foreign corporations. Every foreign corporation, except banking corporations, fire, marine, casualty and life insurance companies, co-operative fraternal insurance companies, and building and loan associations, doing business in this state, shall pay to the state treasurer, for the use of the state, a license fee of one-eighth of one per centum for the privilege of exercising its corporate franchises or carrying on its business in such corporate or organized capacity in this state, to be computed upon the basis of the capital stock employed by it within this state, during the first year of carrying on its business in this state; which first payment shall not be less than ten dollars; and if any year thereafter any such corporation shall employ more than eight thousand dollars of its capital stock within this state on which a license fee has not been paid then a license fee at the rate of one-eighth of one per centum shall be due and payable upon any such increase. The measure of the amount of capital stock employed in this state shall be such a portion of the issued capital stock as the gross assets employed in any business within this state bear to the gross assets wherever employed in business. For purposes of taxation, the capital of a corporation invested in the stock of another corporation shall be deemed to be assets located where the physical property represented by such stock is located. The amount of capital upon which such license fees shall be paid shall be fixed by the state tax commission, which shall have the same authority to examine the books and records in this state of such foreign corporations, and the employees thereof as it has in the case of domestic corporations and the comptroller shall have the same power to issue his warrant for the collection of such license fees, as he now has with regard to domestic corporations. No action shall be maintained or recovery had in any

of the courts in this state by such foreign corporation after thirteen months from the time of beginning such business within the state, without obtaining a receipt from the comptroller for the payment of the license fee upon the capital stock employed by it within this state during the first year of carrying on its business in this state.

§ 182. Franchise tax on corporations. For the privilege of exercising its corporate franchises in this state every domestic corporation, joint stock company or association, and for the purpose of doing business in this state, every foreign corporation, joint stock company or association, shall pay to the state treasurer annually, in advance, an annual tax to be computed upon the basis of the amount of its capital stock, employed during the preceding year within this state, and upon each dollar of such amount. The measure of the amount of capital stock employed in this state shall be such a portion of the issued capital stock as the gross assets employed in any business within this state bear to the gross assets wherever employed in business. For purposes of taxation, the capital of a corporation invested in the stock of another corporation shall be deemed to be assets located where the physical property represented by such stock is located. If the dividends upon the capital stock amount to six, or more than six per centum upon the par value of the capital stock, during any year ending with the thirty-first day of October, the tax shall be at the rate of one-quarter of a mill for each one per centum of dividends made or declared upon the par value of the capital stock during said year. If such dividend or dividends amount to less than six per centum on the par value of the capital stock, and

(1) The assets do not exceed the liabilities, exclusive of capital stock, or

(2) The average price at which such stock sold during said year did not equal or exceed its par value, or

(3) If no dividend was declared,

Then each dollar of the amount of capital stock employed in this state, determined as hereinbefore provided, shall be taxed at the rate of three-fourths of one mill. If such dividend or divi-

dends amount to less than six per centum on the par value of the capital stock, and

(1) The assets exceed the liabilities, exclusive of capital stock, by an amount equal to or greater than the par value of the capital stock, or

(2) The average price at which such stock sold during said year is equal to or greater than the par value,

Then the amount of capital stock, determined as hereinbefore provided to be employed in this state, shall be taxed at the rate of one and one-half mills on each dollar of the valuation of the capital stock employed in this state, but such valuation shall not be less than

(1) The par value of such stock,

(2) The difference between the assets and liabilities, exclusive of capital stock,

(3) The average price at which such stock sold during said year.

If such corporation, joint-stock company or association shall have more than one kind of capital stock, and upon one of such kinds of stock a dividend or dividends amounting to six or more than six per centum upon the par value thereon, has been made or declared, and upon the other no dividend has been made or declared, or the dividend or dividends made or declared thereon amount to less than six per centum upon the par value thereof, then the tax shall be at the rate of one-quarter of a mill for each one per centum of dividends made or declared upon the capital stock upon the par value of which the dividend or dividends made or declared amount to six or more than six per centum, and in addition thereto a tax shall be charged upon the capital stock

(1) Upon which no dividend was made or declared, or

(2) Upon which the dividend or dividends made or declared did not amount to six per centum upon the par value,

At the rate as hereinbefore provided for the taxation of capital stock upon which no dividend was made or declared, or upon which the dividend or dividends made or declared did not amount to six per centum on the par value.

All corporations not taxable under the preceding paragraphs of this section shall be taxed in an amount not less than would be produced by an assessment of one and one-half mills on each one dollar of the actual value of its capital stock, determined to be employed in this state as hereinbefore provided, or one and one-half mills upon each dollar of such capital stock at the average price at which said stock sold during the said year.

§ 183. Certain corporations exempt from tax on capital stock. Banks, savings banks, institutions for savings, title guaranty, insurance or surety corporations, every trust company incorporated, organized or formed, under, by or pursuant to a law of this state, and any company authorized to do a trust company business, solely or in connection with any other business, under a general or special law of this state, laundering corporations, manufacturing corporations to the extent only of the capital actually employed in this state in manufacturing, and in the sale of the product of such manufacturing, mining corporations wholly engaged in mining ores within this state, agricultural and horticultural societies or associations, and corporations, joint-stock companies or associations owning or operating elevated railroads or surface railroads not operated by steam, or formed for supplying water or gas for electric or steam heating, lighting or power purposes, and liable to a tax under sections one hundred and eighty-five and one hundred and eighty-six of this chapter, shall be exempt from the payment of the taxes prescribed by section one hundred and eighty-two of this chapter. But such a laundering, manufacturing or mining corporation shall not be exempted from the payment of such tax, unless at least forty per centum of the capital stock of such corporation is invested in property in this state and used by it in its laundering, manufacturing or mining business in this state.

§ 184. Additional franchise tax on transportation and transmission corporations and associations. Every corporation and joint-stock association formed for steam surface railroad, canal, steamboat, ferry, except a ferry company operating between any of the boroughs of the city of New York under a lease granted by the city, express, navigation, pipe line,

transfer, baggage express, telegraph, telephone, palace car or sleeping car purposes, and every other transportation corporation not liable to taxation under sections one hundred and eighty-five or one hundred and eighty-six of this chapter, shall pay for the privilege of exercising its corporate franchises or carrying on its business in such corporate or organized capacity in this state, an annual excise tax or license fee which shall be equal to five-tenths of one per centum upon its gross earnings within this state, which shall include its gross earnings from its transportation or transmission business originating and terminating within this state, but shall not include earnings derived from business of an interstate character.

§ 185. Franchise tax on elevated railroads or surface railroads not operated by steam. Every corporation, joint-stock company or association owning or operating any elevated railroad or surface railroad not operated by steam shall pay to the state for the privilege of exercising its corporate franchise or carrying on its business in such corporate or organized capacity within this state, an annual tax which shall be one per centum upon its gross earnings from all sources within this state, and three per centum upon the amount of dividends declared or paid in excess of four per centum upon the actual amount of paid-up capital employed by such corporation, joint-stock company or association. Any such railroad corporation whose property is leased to another railroad corporation shall only be required under this section to pay a tax of three per centum upon the dividends declared and paid in excess of four per centum upon the amount of its capital stock, except that where the property leased is operated by a receiver and the gross earnings are not included with the gross earnings of the lessee for the purposes of taxation under this section, then such receiver shall be required to pay the tax upon gross earnings as hereinbefore provided.

§ 186. Franchise tax on water-works companies, gas companies, electric or steam heating, lighting and power companies. Every corporation, joint-stock company or association formed for supplying water or gas, or for electric or steam heating, lighting or power purposes, shall pay to the state for the privilege of exercising its corporate franchises or carrying on its business in such corporate or organized capacity

in this state, an annual tax which shall be five-tenths of one per centum upon its gross earnings from all sources within this state, and three per centum upon the amount of dividends declared or paid in excess of four per centum upon the actual amount of paid-up capital employed by such corporation, joint-stock company or association. The term "gross earnings" as used in this section means all receipts from the employment of capital without any deduction.

§ 187. Franchise tax on insurance corporations.

An annual state tax for the privilege of exercising corporate franchises or for carrying on business in their corporate or organized capacity within this state equal to one per centum on the gross amount of premiums received during the preceding calendar year for business done at any time in this state, which gross amount of premiums shall include all premiums received during such preceding calendar year on all policies, certificates, renewals, policies subsequently canceled, insurance and reinsurance during such preceding calendar year, and all premiums that are received during such preceding calendar year on all policies, certificates, renewals, policies subsequently canceled, insurance and reinsurance executed, issued or delivered in all years prior to such preceding calendar year, whether such premiums were in the form of money, notes, credits, or any other substitute for money, but such gross amount of premiums shall not include premiums refunded to policyholders as dividends or on cancellation or return of policies nor amounts paid as reinsurance to such other companies as are subject to taxation under this section, shall be paid annually into the treasury of the state on or before the first day of June by the following corporations:

1. Every domestic insurance corporation, incorporated, organized or formed under, by or pursuant to a general or special law;

2. Every insurance corporation, incorporated, organized or formed under, by or pursuant to the laws of any other state of the United States, and doing business in this state, except a corporation doing a fire insurance business or a marine insurance business;

3. Every insurance corporation, incorporated, organized or formed under, by or pursuant to the laws of any state without the United States, or of any foreign country, except such a corpora-

tion doing a life, health or casualty insurance business, and doing business in this state; but the tax on gross premiums of a corporation so incorporated, organized or formed and doing a fire or marine insurance business within the state shall be equal to five-tenths of one per centum. This section does not apply to a fraternal beneficiary society, order or association, a corporation for the insurance of domestic animals, a town or county co-operative insurance corporation, nor to any corporation subject to the supervision of or required by or in pursuance of law to report to the superintendent of banks; but this section does apply to an individual, or partnership, or association of underwriters known as Lloyds in so far as corporations doing the same kind of insurance business are subject to its provisions. The taxes imposed by this section shall be in addition to all other fees, licenses or taxes imposed by this or any other law, except that in assessing taxes under the reciprocal provisions of section thirty-four of the insurance law, credit shall be allowed for any taxes paid under this section. The term "insurance corporations" as used in this article, shall include a corporation, association, joint-stock company or association, person, society, aggregation or partnership by whatever name known doing an insurance business in this state.

Franchise Tax — Insurance Corporations. Revise and Settle Accounts Years 1910 and 1911.

AN ACT authorizing the comptroller to revise and settle accounts paid under the provisions of section one hundred and eighty-seven of the tax law for the years ending December thirty-first, nineteen hundred and ten, and December thirty-first, nineteen hundred and eleven.

Became a law April 11, 1914, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. The comptroller is hereby authorized to readjust and resettle any account for taxes settled under and by virtue of section one hundred and eighty-seven of the tax law for the years ending December thirty-first, nineteen hundred and ten, and December thirty-first, nineteen hundred and eleven, where it is shown, by proof submitted to him, that any domestic corporation authorized to transact business pursuant to subdivision four of section seventy of the insurance law held, registered in its name or in the name of a public department, a public officer or officers of this state or of any other state or of

the United States, in trust for such corporation, respectively on the thirtieth day of June, nineteen hundred and ten, and the thirtieth day of June, nineteen hundred and eleven, any bonds of the state of New York bearing interest at the rate not exceeding three per centum per annum, by crediting to such corporation upon its current account for taxes, pursuant to section one hundred and eighty-seven of the tax law, one per centum of the par value of such bonds so held, not exceeding the amount of tax due and payable for each such year, respectively; provided that such credit shall only be allowed to a corporation to which a credit has not previously been allowed for the years ending December thirty-first, nineteen hundred and ten, and December thirty-first, nineteen hundred and eleven, respectively, pursuant to section one hundred and ninety of the tax law; and provided further that such credit, if allowed pursuant to this act, shall not be subject to any charge for interest.

§ 2. This act shall take effect immediately.

[Laws 1914, ch. 267.]

§ 188. Franchise tax on trust companies. Every trust company incorporated, organized or formed under, by or pursuant to a law of this state, and any company authorized to do a trust company's business solely or in connection with any other business, under a general or special law of this state, shall pay to the state annually for the privilege of exercising its corporate franchise or carrying on its business in such corporate or organized capacity, an annual tax which shall be equal to one per centum on the amount of its capital stock, surplus, and undivided profits.

§ 188-a. Taxation of investment companies. Every investment company incorporated, organized or formed under, by or pursuant to the banking law of this state and actually exercising the powers conferred by both subdivisions two and four of section two hundred and ninety-three of the banking law, shall annually pay to the state, for the privilege of exercising its corporate franchise or carrying on its business in such corporate or organized capacity, a tax of an amount equal to one and one-half mills for every dollar face value of its capital, and in addition thereto a tax equal to one per centum of its surplus and undivided profits.

§ 189. Franchise tax on savings banks. Every savings bank incorporated, organized or formed under, by or pursuant to a law of this state, shall pay to the state annually for the privilege of exercising its corporate franchise or carrying on its business in such corporate or organized capacity, an annual

tax which shall be equal to one per centum on the par value of its surplus and undivided earnings.

§ 190. Purchase of state bonds; credit to be given.

Every corporation, company or association required by section one hundred and eighty-seven, one hundred and eighty-eight, or one hundred and eighty-nine of this chapter, to pay to the state an annual tax equal to a percentage of its gross premiums, capital stock, surplus, undivided profits or undivided earnings, or one or more, for the privilege of exercising its corporate franchise or carrying on its business in such corporate or organized capacity, which shall own any of the bonds of the state of New York, shall have credited to it annually to apply upon or in lieu of the payment of such tax an amount equal to one per centum of the par value of all such bonds of the state, bearing interest at a rate not exceeding three per centum per annum, owned by such corporation, company or association, and registered in its name or registered in the name of a public department, a public officer or officers of this state, or of any other state, or of the United States, in trust for such corporation, company or association, on the thirtieth day of June prior to the date when such tax shall become due and payable; provided, however, that there shall in no case be credited to any such corporation, company or association an amount in excess of the amount due to the state from such corporation, company or association for taxes payable to the state under this chapter for the fiscal year for which such credit is given; and further provided that any such credit so allowed under this section shall not bear interest.

§ 191. Tax upon foreign bankers. Every foreign banker doing business in this state, shall annually pay to the treasurer a tax of five per centum on the amount of interest or compensation of any kind earned and collected by him on money loaned, used or employed in this state by such banker. The term "doing a banking business," as used in this section, means doing such business as a corporation may be created to do under article three of the banking law, or doing any business which a corporation is authorized by such article to do. The term "foreign banker doing a banking business in this state," as used in this section, includes:

1. Every foreign corporation doing a banking business in this state, except a national bank.

2. Every unincorporated company, partnership or association of two or more individuals, organized under or pursuant to the laws of another state or country, doing a banking business in this state.

3. Every other incorporated company, partnership, or association, of two or more individuals, doing a banking business in this state, if the members thereof, owning more than a majority interest therein, or entitled to more than one-half of the profits thereof, or who would, if it were dissolved, be entitled to more than one-half of the net assets thereof, are not residents of this state.

4. Every nonresident of this state, doing a banking business in this state, in his own name and right only.

§ 192. Reports of corporations. Corporations liable to pay a tax under this article shall report as follows:

1. Corporations paying franchise tax. Every corporation, association or joint stock company liable to pay a tax under section one hundred and eighty-two of this chapter shall, between the first day of November and the fifteenth day of December in each year, make a written report to the tax commission of its condition at the close of its business on October thirty-first preceding, stating the amount of its authorized capital stock, the amount of stock paid in, the date and rate per centum of each dividend declared by it during the year ending with such day, the entire amount of the capital of such corporation, and the capital employed by it in this state during such year. Upon written application the state tax commission may, in its discretion, extend the time in which to make report, but not beyond the fifteenth day of February succeeding.

2. Transportation and transmission corporations. Every transportation or transmission corporation, joint-stock company or association liable to pay an additional tax under section one hundred and eighty-four of this chapter, shall also, on or before August first in each year, make a written report to the tax commission of its condition at the close of its business on June thirtieth preceding, stating the amount of its gross earnings from all sources and the amount of its gross earnings from its transpor-

tation or transmission business originating and terminating within this state.

3. Elevated and surface railroad corporations. Every corporation, joint-stock company or association liable to pay a tax under section one hundred and eighty-five of this chapter shall, on or before August first of each year, make a written report to the tax commission of its condition at the close of its business on June thirtieth preceding, stating the amount of its gross earnings from business done in this state, the amount of dividends of every nature declared or paid during the year ending June thirtieth, the authorized capital of the company and the amount of capital stock actually issued and outstanding.

4. Water-works, gas, electric, steam-heating, lighting and power corporations. Every corporation, joint-stock company or association liable to pay a tax under section one hundred and eighty-six of this chapter, shall, on or before December first of each year, make a written report to the tax commission of its condition at the close of its business on October thirty-first preceding, stating the amount of its gross earnings from business done in this state, the amount of dividends of every nature declared or paid during the year ending with October thirty-first, the authorized capital of the company and the amount of capital stock actually issued and outstanding.

5. Insurance corporations. Every insurance corporation liable to pay a tax under section one hundred and eighty-seven of this chapter, shall, on or before March first in each year, make a written report to the tax commission of its condition at the close of its business on December thirty-first preceding, stating the gross amount of all premiums referred to in section one hundred and eighty-seven of this chapter, received during the preceding calendar year on business done thereby in this state during the year ending with such day and at all times prior thereto, whether the premiums were in money or in the form of notes, credits or other substitutes for money.

6. Foreign bankers. Every foreign banker liable to pay a tax under section one hundred and ninety-one of this chapter shall, on or before February first in each year, make a written report to the tax commission of the condition of his business on December thirty-first preceding, stating the amount of tax for which he is

liable under this article, and giving in detail the facts required by the last preceding section for the purpose of ascertaining and computing the same.

7. Trust companies. Every company liable to pay a tax under section one hundred and eighty-eight of this chapter shall, on or before August first in each year, make a written report to the tax commission of its condition at the close of business on June thirtieth preceding, separately stating the amount of its capital stock, the amount of its surplus, and the amount of its undivided profits, and containing such other data, information or matter as the tax commission may require.

8. Savings banks. Every savings bank liable to pay a tax under section one hundred and eighty-nine of this chapter, shall on or before August first in each year, make a written report to the tax commission of its condition at the close of business on June thirtieth preceding, stating the par value of its surplus, and undivided earnings and containing such other data, information or matter as the tax commission may require.

9. Investment companies. Every investment company liable to pay a tax under section one hundred and eighty-eight-a of this chapter shall, on or before August first in each year, make a written report to the tax commission of its condition at the close of business on June thirtieth preceding, separately stating the amount of its capital stock, the amount of its surplus, and the amount of its undivided profits, and containing such other data, information or matter as the tax commission may require.

§ 193. Value of stock to be appraised. If the dividend or dividends amount to less than six per centum on the par value of the capital stock, or no dividend is declared, the president, treasurer or secretary of the company liable to pay a tax under the provisions of section one hundred and eighty-two of this chapter, shall, under oath, between the first and fifteenth days of November in each year, estimate and appraise the capital stock of such company at its actual value.

And shall forward the same to the tax commission with the report provided for in the last section. If the tax commission is not satisfied with the valuation so made and returned it is authorized and empowered to make a valuation thereof, and settle

an account upon the valuation so made by it, and the taxes, penalties and interest to be paid the state.

§ 194. Further requirements as to reports of corporations. Every report required by this article shall have annexed thereto the affidavit of the president, vice-president, secretary or treasurer of the corporation, association or joint-stock company or of the person or one of the persons, or the members of the partnership making the same, to the effect that the statements contained therein are true. Such reports shall contain any other data, information or matter which the tax commission may require to be included therein, and it may prescribe the form in which such reports shall be made and the form of oath thereto. When so prescribed such forms shall be used in making the report. The commission may require at any time a further or supplemental report under this article, which shall contain information and data upon such matters as the commission may specify.

§ 195. Powers of tax commission to examine into affairs of corporations. In case any report required by any of the preceding sections of this article shall be unsatisfactory to the commission, or if any such report is not made as herein required, the commission is authorized to make an estimate of the dividends paid by such corporation and the value of the capital stock employed by it, from any such report or from any other data, and to order and state an account according to the estimate and value so made by it for the taxes, percentage and interest due the state from such corporation, association, joint-stock company, person or partnership. The commission shall also have power to examine or cause to be examined, in case of a failure to report or in case the report is unsatisfactory to it, the books and records of any such corporation, joint-stock association, company, foreign banker, person or partnership, and may hear testimony and take proofs material for its information, and may appoint a commissioner by a written appointment under its official seal for that purpose. Every commissioner so appointed shall be authorized to make such examination and take such testimony and hear such proofs and report the proofs and testimony so taken and the result of his examination so made and the facts

found by him to the commission. The commission shall, therefrom, or from any other data which shall be satisfactory to it, order and state an account for the tax due the state, together with the expenses of such examination and the taking of such testimony and proofs. Such expenses shall be fixed and adjusted by the commission.

§ 196. Notice of statement of tax; interest. Upon auditing and stating every account for taxes under this article, the commission shall forthwith send notice thereof in writing to the person, partnership, company, association or corporation against whom the same is made, which notice may be mailed to the post-office address of such person, partnership, association, company or corporation. All accounts so audited and stated shall bear interest upon the total amount found due thereon to the state, for taxes, percentage, interest and other charges, from the expiration of thirty days after sending such notice until payment thereof shall be made and shall be added thereto and collected therewith by the comptroller.

§ 197. Payment of tax and penalty for failure. A tax imposed by section one hundred and eighty-two or one hundred and eighty-six of this chapter shall be due and payable into the state treasury on or before the fifteenth day of January in each year. A tax imposed by section one hundred and eighty-four of this chapter on a transportation or transmission corporation, or by section one hundred and eighty-five, on elevated railroads or surface railroads not operated by steam, shall be due and payable into the state treasury on or before the first day of August in each year. A tax imposed by section one hundred and eighty-seven of this chapter on an insurance corporation shall be due and payable into the state treasury on or before the first day of June in each year. A tax imposed by section one hundred and eighty-eight, one hundred and eighty-eight-a or one hundred and eighty-nine shall be due and payable into the state treasury on or before the first day of September in each year. A tax imposed by section one hundred and ninety-one of this chapter on a foreign banker shall be due and payable into the state treasury on or before February first in each year. If such tax in any case is not paid within thirty days after the same becomes due, or if the

report of any such corporation is not made within the time required by this article, the corporation, association, joint-stock company, person or partnership, liable to pay the tax, shall pay into the state treasury, in addition to the amount of such tax, a sum equal to five per centum thereof, and one per centum additional for each month the tax remains unpaid, which sum shall be added to the tax and paid or collected therewith: Every corporation, association, joint-stock company, person or partnership failing to make the annual report required by this article, or failing to make any special report required by the commission, within any reasonable time to be specified by the commission, shall forfeit to the people of the state the sum of one hundred dollars for every such failure, and the additional sum of ten dollars for each day that such failure continues. Such tax shall be a lien upon and bind all the real and personal property of the corporation, joint-stock company or association liable to pay the same from the time when it is payable until the same is paid in full.

§ 198. Revision and readjustment of accounts by tax commission. If an application be filed with the commission by the party against whom the account is stated or by the attorney-general within one year from the time any such account shall have been audited and stated, the commission may at any time upon notice thereof sent to the person, partnership, company, association or corporation against whom it is stated, revise and readjust such account and if it shall be made to appear upon any such application, by evidence submitted to it or otherwise, that any such account included taxes or other charges which could not have been lawfully demanded, or that payment has been illegally made or exacted of any such account, the commission shall resettle the same according to law and the facts, and charge or credit, as the case may require, the difference, if any, resulting from such revision or resettlement upon the accounts for taxes of or against any such person, partnership, company, association or corporation. Such credit, whether allowed before or after the passage of this chapter may be, by the person, partnership, company, association or corporation in whose favor it is allowed, assigned to a person, partnership, company, association or corporation

liable to pay taxes under article nine of this chapter, and the assignee of the whole or any part of such credit on filing with the commission such assignment shall thereupon be entitled to credit on the books of the commission for the amount thereof on the current account for taxes of such assignee in the same way and with the same effect as though the credit had originally been allowed in favor of such assignee. The commission shall forthwith send written notice of its determination upon such application to the applicant, and to the attorney-general, which notice may be sent by mail to its post-office address.

§ 199. Review of determination of tax commission by certiorari. The determination of the commission upon any application made to it by any person, partnership, company, association or corporation for a revision and resettlement of any account, as prescribed in this article, may be reviewed both upon the law and the facts upon certiorari by the supreme court at the instance of any person, partnership, company, association or corporation affected thereby, and in the name and on behalf of the people of the state. For the purpose of such review the commission shall return, on such certiorari, the accounts and all the evidence before it on such application, and all the papers and proofs upon the original statement of such account and all proceedings thereon. If the original or resettled accounts shall be found erroneous or illegal, either in point of law or of fact, by the supreme court, upon any such review, the accounts reviewed shall then be corrected and restated, and from any determination of the supreme court upon any such review an appeal to the court of appeals may be taken by either party.

§ 200. Regulations as to such writ of certiorari. No certiorari to review any audit and statement of an account or any determination by the commission under this article shall be granted unless notice of application therefor is made within thirty days after the service of the notice of such determination. Eight days' notice shall be given to the commission of the application for such writ. The full amount of the taxes, percentage, interest and other charges audited and stated in such account

must be deposited with the state treasurer before making the application and an undertaking filed with the commission, in such amount and with such sureties as a justice of the supreme court shall approve, to the effect that if such writ is dismissed or the determination of the commission affirmed, the applicant for the writ will pay all costs and charges which may accrue against him or it in the prosecution of the writ, including costs of all appeals.

§ 201. Warrant for the collection of taxes. After the expiration of thirty days from the sending by the commission of a notice of a statement of an account as provided in this article, unless the amount of such account shall have been paid or deposited with the state treasurer, if an appeal or other proceedings have been taken to review the same, and the undertaking given as provided in this article, the comptroller may issue a warrant under his hand and official seal, directed to the sheriff of any county of the state, commanding him to levy upon and sell the real and personal property of the person, partnership, company, association or corporation against which such account is stated, found within his county for the payment of the amount thereof with interest thereon and costs of executing the warrant, and to return such warrant to the comptroller and pay to the state treasurer the money collected by virtue thereof, by a time to be therein specified, not less than sixty days from the date of the warrant. Such warrant shall be a lien upon and shall bind the real and personal property of the person, partnership, company, association or corporation against which it is issued, from the time an actual levy shall be made by virtue thereof. The sheriff to whom any such warrant shall be directed shall proceed upon the same in all respects, with like effect, and in the same manner as prescribed by law in respect to executions issued against property upon judgments of a court of record, and shall be entitled to the same fees for his services in executing the warrant, to be collected in the same manner.

§ 202. Information of delinquents. It shall be the duty of any person having knowledge of the evasion of taxation under this article by any corporation, association, joint-stock company, partnership or person liable to taxation thereunder,

or any omission on their part to make the reports required by this article, to make a written report thereof to the comptroller of the state, with such information as may be in his possession as may lead to the recovery of any taxes due the state therefrom. If, in his opinion, the interests of the state require it, the comptroller may employ such person to assist in the collection and preparation of evidence and in the prosecution and trial of actions for such taxes, and so much of the same, not exceeding ten per centum thereof, as may be collected from any such delinquent corporation, association, company, partnership or person, by reason of such report and such services, as shall have been agreed upon between such person and the comptroller or attorney-general as a compensation therefor, shall be paid to such person, and nothing shall be paid to such person for such report or services unless there shall be a recovery of taxes by reason thereof.

§ 203. Action for recovery of taxes; forfeiture of charter of delinquent corporations. An action may be brought by the attorney-general, at the instance of the comptroller, in the name of the state, to recover the amount of any account audited and stated by the commission under the provisions of this article. If any such account shall remain unpaid at the expiration of one year after notice of the statement thereof has been sent as required by this article, and the comptroller is satisfied that the failure to pay the same is intentional, he shall so report to the attorney-general, who shall immediately bring an action, in the name of the people of the state, for the forfeiture of the franchise of any corporation, joint-stock company or association failing to make such payment, and if it is found that such failure was intentional, judgment shall be rendered in such action for the forfeiture of its franchise and for its dissolution, and thereafter such franchise shall be annulled.

§ 204. Reports to be made by the secretary of state. The secretary of state shall transmit on the first day of each month to the tax commission a report of the stock corporations whose certificates of incorporation are filed, or of the foreign stock corporations to whom a certificate of authority has been issued to do business in this state, during the preceding month.

Such report shall state the name of the corporation, its place of business, the amount of its capital stock, its purposes or objects, the names and places of residence of its directors, and, if a foreign corporation, its place of business within the state. The commission may prescribe the forms and furnish the blanks for such reports. The secretary of state shall make like reports to the commission whenever required by it relating to any such corporations whose certificates have been filed or to whom a certificate of authority has been issued prior to the time when this article takes effect, and during any period of time specified by the commission in its request for such report.

§ 5. The state board of tax commissioners shall continue as now constituted until the appointment and qualification of tax commissioners, pursuant to the tax law as hereby amended, and thereupon the state board of tax commissioners shall be abolished and the terms of office of the members of the state board of tax commissioners shall expire; and thereupon the state tax commission as constituted in pursuance of the tax law as amended by this act, shall be deemed and held to constitute a continuation of the state board of tax commissioners as now constituted and not as a new commission, for the purpose of succession to all the rights, powers, duties and obligations of the state board of tax commissioners as now constituted, except as modified by this act, with the same force and effect as if such modifications were made without any change in the membership of the present board; and the present board as now constituted and the commission to be constituted in pursuance of the tax law as amended by this act, shall be deemed and held to be one continuing commission, notwithstanding the changes in the membership thereof. The officers and employees of the state board of tax commissioners, whose positions are not abolished by the tax law as amended by this act, shall continue in their respective offices and employments until the appointment and qualification of their successors in pursuance of the tax law as amended by this act, and in pursuance of the civil service law. Officers and employees of the state comptroller exercising functions which, under the tax law as amended by this act, are transferred to the state tax commission shall be eligible for transfer and appointment, without examination, to positions in the state tax department.

§ 6. Upon the appointment and qualification of tax commissioners pursuant to the tax law as amended by this act, the tax department shall be entitled to have possession of all books, maps, papers, records or other documents then in the possession of the state board of tax commissioners or of the state tax commissioners; and shall likewise be entitled to have possession of all books, maps, reports, papers, records and other documents of whatever description then in the possession of the state comptroller relating to the powers and duties respecting the assessment, determination, revision, readjustment or imposition of corporation taxes under article nine of the tax law hereby transferred to and conferred or imposed upon the tax department.

§ 7. This act shall not affect pending actions or proceedings, civil or criminal, brought by or against the state board of tax commissioners or the state comptroller, but the same may be prosecuted or defended in the name of the state tax commission provided the subject matter thereof is within the statutory jurisdiction of such commission. Any investigation, examination or proceeding undertaken, commenced or instituted by the state board of tax commissioners or by the state comptroller in relation to corporation taxes under article nine of the tax law, prior to the taking effect of this act may be conducted and continued to a final determination by the state tax commission in the same manner, under the same terms and conditions and with the same effect as though the state board of tax commissioners had not been abolished or the powers and duties of the state comptroller in relation to corporation taxes under article nine of the tax law had not been transferred to the tax department.

§ 205. Exemptions from other state taxation. The personal property of every corporation, company, association or partnership, taxable under this article, other than for an organization tax, shall be exempt from assessment and taxation upon its personal property for state purposes, if all taxes due and payable under this article have been paid thereby. The personal property of every corporation taxable under section one hundred and eighty-eight of this article, or under section one hundred and eighty-eight-a of this article, other than for an organization tax,

and as provided in the banking law, shall be exempt from assessment and taxation for all other purposes. The personal property of a private or individual banker, actually employed in his business as such banker, shall be exempt from taxation for state purposes, if such private or individual banker shall have paid all taxes due and payable under this article. Such corporation and private or individual banker shall in no other respect be relieved from assessment and taxation by reason of the provisions of this article. The owner and holder of stock in an incorporated trust company liable to taxation under the provisions of this chapter shall not be taxed as an individual for such stock. Personal property exempted from taxation by this section shall not include shares of stock of banks and banking associations taxable under the provisions of sections twenty-four to twenty-four-g, both inclusive, of this chapter.

§ 206. Application of taxes. The taxes imposed by this article and the revenues thereof shall be applicable to the general fund of the treasury and to the payment of all claims and demands which are a lawful charge thereon.

§ 207. Limitation of time. The provisions of the code of civil procedure relative to the limitation of time of enforcing a civil remedy shall not apply to any proceeding or action taken to levy, appraise, assess, determine or enforce the collection of any tax or penalty prescribed by this article, and this section shall be construed as having been in effect as of date of the original enactment of the corporation tax law, *provided, however, that as to real estate in the hands of persons who are owners thereof who would be purchasers in good faith but for such tax or penalty, and as to the lien on real estate of mortgages held by persons who would be holders thereof in good faith but for such tax or penalty, all taxes and penalties which have prior to April first, nineteen hundred and seventeen become due and payable pursuant to this article, and which have not been referred to the attorney-general pursuant to section two hundred and three of this chapter, shall cease to be a lien on such real estate as against such purchasers or holders, after the expiration of ten years from the time when such tax became due and payable.*

NOTE.—Italicized matter added by chapter 410 of the Laws of 1917 which does not take effect until July 1, 1918.

ARTICLE 9-A**Franchise Tax on Manufacturing and Mercantile Corporations**

Section 208. Definitions.

209. Franchise tax on corporations based on net income.

210. Corporations exempt from article.

211. Reports of corporations to tax commission.

212. Reports by corporation on basis of fiscal year.

213. Reports to be sworn to; forms.

214. Computation of tax.

215. Rate of tax.

216. Penalty for failure to report.

217. Powers of tax commission.

218. Revision and readjustment of accounts by tax commission.

219. Review or determination of tax commission by certiorari.

219-a. Audit and statement of tax.

219-b. Notice of tax.

219-c. When tax payable.

219-d. Corrections and changes.

219-e. Warrant for the collection of taxes.

219-f. Action for recovery of taxes; forfeiture of charter by delinquent corporations.

219-g. Deposit of revenues collected.

219-h. Disposition of revenues collected.

219-i. Secrecy required of officials; penalty for violation.

219-j. Manufacturing and mercantile corporations exempt from personal property tax and from the provisions of sections twelve, twenty-seven, one hundred and eighty-two and one hundred and ninety-two of the tax law.

219-k. Limitation of time.

§ 208. Definitions. As used in this article. 1. The term "corporation" includes a joint-stock company or association;

2. The words "tangible personal property" shall be taken to mean corporeal personal property, such as machinery, tools, implements, goods, wares and merchandise, and shall not be taken to mean money, deposits in bank, shares of stock, bonds, notes, credits or evidences of an interest in property and evidences of debt;

3. The term "manufacturing corporation" means a corporation principally engaged in the business of manufacturing tangible personal property for itself or for others:

4. The term "mercantile corporation" means a corporation principally engaged in the business of buying or selling tangible personal property for itself or for others.

§ 209. Franchise tax on corporations based on net income. For the privilege of exercising its franchises in this state in a corporate or organized capacity every domestic manufacturing and every domestic mercantile corporation, and for the privilege of doing business in this state, every foreign manufacturing and every foreign mercantile corporation, except corporations specified in the next section, shall annually pay in advance for the year beginning November first next preceding an annual franchise tax, to be computed by the tax commission upon the basis of its net income for its fiscal or the calendar year next preceding, as hereinafter provided, upon which income such corporation is required to pay a tax to the United States.

§ 210. Corporations exempt from article. Corporations liable to a tax under section one hundred and eighty-four of this chapter, corporations owning or operating elevated railroads or surface railroads not operated by steam, or formed for supplying water or gas or for electric or steam heating, lighting or power purposes and liable to a tax under sections one hundred and eighty-five and one hundred and eighty-six of this chapter, shall be exempt from the payment of the taxes prescribed by this article.

§ 211. Reports of corporations to tax commission.

Every corporation taxable under this article as well as foreign corporations having officers, agents or representatives within the state shall annually on or before July first transmit to the tax commission a report in the form prescribed by the tax commission specifying: 1. The name and location of the principal place of business of such corporation, the state under the laws of which organized, and the date thereof; the kind of business transacted.

2. The amount of its net income for its preceding fiscal or the preceding calendar year as shown in the last return of annual net income made by it to the United States treasury department.

3. The average monthly value for the fiscal or calendar year of its real property and tangible personal property in each city, village or portion of a town outside of a village within the state, and the average monthly value of all its real property and tangible personal property wherever located.

4. The average monthly value for the fiscal or calendar year of bills and accounts receivable for (a) tangible personal property sold from its stores or stocks within the state, (b) tangible personal property manufactured or shipped from within the state and (c) services performed within the state, and the average monthly total value for the fiscal or calendar year of bills and accounts receivable for (a) tangible personal property sold from its stores or stocks within and without the state, (b) tangible personal property manufactured or shipped from within the state and other states and countries, and (c) services performed both within and without the state.

5. The average total value for the fiscal or calendar year of the stock of other corporations owned by the corporation, and the proportion of the average value of the stock of such other corporations within the state of New York, as allocated pursuant to section two hundred and fourteen of this chapter.

6. If the corporation has no real or tangible personal property within the state, the city, village or portion of a town outside of a village in the state in which is located the office in which its principal financial concerns within the state are transacted.

7. Such other facts as the tax commission may require for the purpose of making the computation required by this article.

8. Any corporation taxable hereunder may omit from its report the statements required by subdivisions three to seven, both inclusive, by incorporating in its report a consent to be taxed upon its entire net income.

§ 212. Reports by corporation on basis of fiscal year. A corporation which reports to the United States treasury department on the basis of its fiscal year, may report to the tax commission upon the same basis.

§ 213. Reports to be sworn to; forms. Every report required by this article shall have annexed thereto the affidavit of the president, vice-president, secretary or treasurer of the corporation to the effect that the statements contained therein are true. Blank forms of report shall be furnished by the tax commission, on application, but failure to secure such a blank shall not release any corporation from the obligation of making a report herein required. The commission may require a further or supplemental report under this article to contain further information and data necessary for the computation of the tax herein provided.

§ 214. Computation of tax. If the entire business of the corporation be transacted within the state, the tax imposed by this article shall be based upon the entire net income of such corporation as returned to the United States treasury department for such fiscal or calendar year.

If the entire business of such corporation be not transacted within the state, the tax imposed by this article shall be based upon a proportion of the net income, to be determined in accordance with the following rules:

The proportion of the net income of the corporation upon which the tax under this article shall be based, shall be such portion of the entire net income as the aggregate of

1. The average monthly value of the real property and tangible personal property within the state,

2. The average monthly value of bills and accounts receivable for (a) tangible personal property sold from its stores or stocks

within the state, (b) tangible personal property manufactured or shipped from within the state and (c) services performed within the state,

3. The proportion of the average value of the stocks of other corporations owned by the corporation, allocated to the state as provided by this section,

Bears to the aggregate of

4. The average monthly value of all the real property and tangible personal property of the corporation, wherever located,

5. The average total value of bills and accounts receivable for (a) tangible personal property sold from its stores or stocks within and without the state, (b) tangible personal property manufactured or shipped from within this and other states and countries, and (c) services performed both within and without this state,

6. The average total value of the stocks of other corporations owned by the corporation.

Real property and tangible personal property shall be taken at its actual value where located. The value of share stock of another corporation owned by a corporation liable hereunder shall for purposes of allocation of assets be apportioned in and out of the state in accordance with the value of the physical property in and out of the state representing such share stock.

§ 215. Rate of Tax. The tax imposed by this article shall be at the rate of three per centum of the net income of the corporation or portion thereof taxable within the state, determined as provided by this article.

216. Penalty for failure to report. Any corporation which fails to make any report required by this article shall be liable to a penalty of not more than five thousand dollars to be paid to the state, to be collected in a civil action, at the instance of the tax commission; and any officer of any such corporation who makes a fraudulent return or statement with intent to defeat or evade the payment of the taxes prescribed by this article shall be liable to a penalty of not more than one thousand

dollars, to be collected in like manner. All moneys recovered as penalties, for a failure to report or for making fraudulent reports shall be paid to the state comptroller.

§ 217. Powers of tax commission. The tax commission may for good cause shown extend the time within which any corporation is required to report by this article. If any report required by this article be not made as herein required, the tax commission is authorized to make an estimate of the net income of such corporation and of the amount of tax due under this article, from any information in its possession, and to order and state an account according to such estimate for the taxes, penalties and interest due the state from such corporation. If the tax imposed upon any corporation under this article is based upon an estimate as provided in this section, the tax commission shall notify such corporation of a time and place at which opportunity will be given to the corporation to be heard in respect thereof. Such notice shall be mailed to the post-office address of the corporation. All the authority and powers conferred on the tax commission by the provisions of section one hundred and ninety-five of the tax law shall have full force and effect in respect of corporations which may be liable hereunder.

§ 218. Revision and readjustment of accounts by tax commission. If an application for revision be filed with the commission by a corporation against which an account is audited and stated within one year from the time any such account shall have been audited and stated, the commission shall grant a hearing thereon and if it shall be made to appear upon any such hearing by evidence submitted to it or otherwise, that any such account included taxes or other charges which could not have been lawfully demanded, or that payment has been illegally made or exacted of any such account, the commission shall resettle the same according to law and the facts, and adjust the account for taxes accordingly, and shall send notice of its determination thereon to the corporation and state comptroller forthwith.

§ 219. Review of determination of tax commission by certiorari. The determination of the commission upon any application made to it by any corporation for revision and resettlement of any account, as prescribed in this article, may be reviewed in the manner prescribed by and subject to the provisions of sections one hundred and ninety-nine and two hundred of this chapter.

§ 219-a. Audit and statement of tax. On or before first day of November in each year the tax commission shall audit and state the account of each corporation known to be liable to a tax under this article, for its preceding fiscal or the preceding calendar year, and shall compute the tax thereon and forthwith notice the same to the state comptroller for collection. The tax commission shall determine the portion of such tax to be distributed to the several counties and the amounts to be credited to the several cities or towns thereof, when the same is collected, and shall indicate such determination in noticing such tax to the state comptroller. If the corporation has real property or tangible personal property located in a village, or if it has no real or tangible personal property in the state but the office in which its principal financial concerns within the state are transacted is located in a village, the tax commission shall indicate such facts to the state comptroller, with the name of the village in which such office or property is located.

§ 219-b. Notice of tax. Every report required by section two hundred and eleven of this chapter shall contain the post-office address of the corporation and lines or spaces upon which the corporation shall enter the portion of its net income which it believes to be the basis upon which the tax shall be imposed under this article, and the amount of such tax. Notice of tax assessment shall be sent by mail to the post-office address given in the report, and the record that such notice has been sent shall be presumptive evidence of the giving of the notice and such record shall be preserved by the tax commission.

§ 219-c. When tax payable. The tax hereby imposed shall be paid to the state comptroller on or before the first day of January of each year. If such tax be not paid on or before January first, or in the case of additional taxes, within thirty days after the bill for such additional tax has been rendered, the corporation liable to such tax shall pay to the state comptroller, in addition to the amount of such tax, ten per centum of such amount, plus one per centum for each month the tax remains unpaid. Each such tax shall be a lien upon and binding upon the real and personal property of the corporation liable to pay the same from the time when it is payable until the same is paid in full.

§ 219-d. Corrections and changes. If the amount of the annual net income of any corporation taxable under this article as returned to the United States treasury department is changed or corrected by the commissioner of internal revenue or other officer of the United States or other competent authority, such corporation, within ten days after receipt of notice of such change or correction, shall make return under oath or affirmation to the tax commission of such changed or corrected net income. The tax commission shall compute the taxes which, in view of such change or correction, would be due from such corporation for the fiscal or calendar year for which such change or correction is made. If from such computation it appear that such corporation shall have paid under this article an excess of tax for the year for which such computation is made, the tax commission shall return a statement of the amount of such excess to the comptroller, who shall credit such corporation with such amount. Such credit may be assigned by the corporation in whose favor it is allowed to a corporation liable to pay taxes under this article, and the assignee of the whole or any part of such credit on filing with the commission such assignment shall thereupon be entitled to credit upon the books of the comptroller for the amount thereof on the current account for taxes of such assignee in the same way and with the same effect as though the credit had originally been allowed in favor of such assignee. If from such computation it appear that an additional tax is due from such corporation for such fiscal or calendar year, such corporation shall, within thirty days after

notice has been given as provided in section two hundred and nineteen-b of this chapter by the tax commission, pay such additional tax.

§ 219-e. Warrant for the collection of taxes. If the tax imposed by this article be not paid within thirty days after the same becomes due, unless an appeal or other proceeding shall have been taken to review the same, the comptroller may issue a warrant under his hand and official seal directed to the sheriff of any county of the state commanding him to levy upon and sell the real and personal property of the corporation owning the same, found within his county, for the payment of the amount thereof, with the added penalties, interest and the cost of executing the warrant, and to return such warrant to the comptroller and pay to him the money collected by virtue thereof by a time to be therein specified, not less than sixty days from the date of the warrant. Such warrant shall be a lien upon and shall bind the real and personal property of the corporation against whom it is issued from the time an actual levy shall be made by virtue thereof. The sheriff to whom any such warrant shall be directed shall proceed upon the same in all respects, with like effect, and in the same manner as prescribed by law in respect to executions issued against property upon judgments of a court of record, and shall be entitled to the same fees for his services in executing the warrant, to be collected in the same manner.

§ 219-f. Action for recovery of taxes; forfeiture of charter by delinquent corporations. Action may be brought at any time by the attorney-general at the instance of the comptroller, in the name of the state, to recover the amount of any taxes, penalties and interest due under this article. If such taxes be not paid within one year after the same be due, and the comptroller is satisfied that the failure to pay the same is intentional he shall so report to the attorney-general, who shall immediately bring an action in the name of the people of the state, for the forfeiture of the charter or franchise of any corporation failing to make such payment, and if it be found that such failure was intentional, judgment shall be rendered in each action for the forfeiture of

such charter and for its dissolution if a domestic corporation and if a foreign corporation for the annulment of its franchise to do business in this state.

219-g. Deposit of revenues collected. The state comptroller shall deposit all taxes, interest and penalties collected under this article in responsible banks, banking houses or trust companies in the state which shall pay the highest rate of interest to the state for such deposit, to the credit of the state comptroller on account of the franchise tax. And every such bank, banking house or trust company shall execute and file in his office an undertaking to the state, in the sum, and with such sureties, as are required and approved by the comptroller, for the safe keeping and prompt payment on legal demand therefor of all such moneys held by or on deposit in such bank, banking house or trust company, with interest thereon on daily balances at such rate as the comptroller may fix. Every such undertaking shall have indorsed thereon, or annexed thereto, the approval of the attorney-general as to its form. The state comptroller shall on the first day of each month make a verified return to the state treasurer of all revenues received by him under this article during the preceding month, stating by whom and when paid, and shall credit himself with all payments made to county treasurers since his last previous return pursuant to section two hundred and nineteen-h of this chapter.

§ 219-h. Disposition of revenues collected. The state comptroller shall on or before the tenth day of each month pay into the state treasury to the credit of the general fund two-thirds of all taxes, interest and penalties received by him under this article during the preceding month, as appears from the return made by him to the state treasurer. The balance of all taxes, interest and penalties collected and received by him under this article from any corporation, as appears from the return made by him to the state treasurer, shall, on or before the tenth day of April, July, October and January, for the quarter ending with the last day of the preceding month, be distributed and paid by him to the treasurers of the several counties of the state and

disposed of by such treasurers, in accordance with the following rules:

1. If the corporation has no real property or tangible personal property within the state, such payment shall be made to the county treasurer of the county in which is located the office at which its principal financial concerns within the state are transacted;

2. If the corporation has real property or tangible personal property, as shown by its report pursuant to section two hundred and eleven, in but one city or town of the state, such payment shall be made to the county treasurer of the county in which such city or town is located;

3. If the corporation has real property or tangible personal property in more than one city or town of the state, as shown by its report pursuant to section two hundred and eleven, such payment shall be made to the county treasurers of the counties in which such cities or towns are located in the proportion that the average monthly value of the real property and tangible personal property of such corporation in the cities and towns of such county bears to the average monthly value of all its real property and tangible personal property within the state;

4. In making such payment to a county treasurer, the state comptroller shall indicate the portion thereof to be credited to any city or town within the county on account of the location therein of its principal financial office or property as determined by the preceding subdivisions, and if such principal financial office or property is located in a village shall indicate the village in which it is located; if such principal financial office or property is located in a city or in a town outside of a village, the whole of such portion shall be paid to such city or town as hereinafter provided; if such principal financial office or property is located in a village, there shall be paid to such village as hereinafter provided so much of such portion credited to the town as the assessed valuation of the real and personal property in such village or portion thereof in such town as appears by the last preceding town assessment-roll bears to twice the total assessed valuation of the real and personal property in such town as appears by such assessment-roll;

5. As to any county wholly included within a city such payment shall be made to the chamberlain or other chief fiscal officer of such city and be paid into the general fund for city purposes;

6. As to any county not wholly included within a city the county treasurer shall within ten days after the receipt thereof pay to the chief fiscal officer of a city or to the chief fiscal officer of a village or to the supervisor of a town the portion of money received by him from the state comptroller to which such city, village or town is entitled, which shall be credited by such officer to general city, village or town purposes.

§ 219-i. Secrecy required of officials; penalty for violation. 1. Except in accordance with proper judicial order or as otherwise provided by law, it shall be unlawful for any tax commissioner, agent, clerk or other officer or employee to divulge or make known in any manner the amount of income or any particulars set forth or disclosed in any report under this article. Nothing herein shall be construed to prohibit the publication of statistics so classified as to prevent the identification of particular reports and the items thereof, or the publication of delinquent lists showing the names of taxpayers who have failed to pay their taxes at the time and in the manner provided by section two hundred and nineteen-c together with any relevant information which in the opinion of the comptroller may assist in the collection of such delinquent taxes; or the inspection by the attorney-general or other legal representatives of the state of the report of any corporation which shall bring action to set aside or review the tax based thereon, or against whom an action or proceeding has been instituted in accordance with the provisions of sections two hundred and sixteen or two hundred and nineteen-f of this article.

Reports shall be preserved for three years, and thereafter until the state tax commission orders them to be destroyed.

2. Any offense against the foregoing provision shall be punished by a fine not exceeding one thousand dollars or by imprisonment not exceeding one year, or both, at the discretion of the court and if the offender be an officer or employee of the state

he shall be dismissed from office and be incapable of holding any public office in this state for a period of five years thereafter.

§ 219-j. Manufacturing and mercantile corporations exempt from personal property tax and from the provisions of sections twelve, twenty-seven, one hundred and eighty-two and one hundred and ninety-two of the tax law. After this article takes effect manufacturing and mercantile corporations shall not be assessed on any personal property which for the purpose of this exemption shall include such machinery and equipment affixed to the building as would not pass between grantor and grantee as a part of the premises if not specifically mentioned or referred to in the deed, or as would, if the building were vacated or sold, or the nature of the work carried on therein changed, be moved, except boilers, ventilating apparatus, elevators, gas, electric and water power generating apparatus and shafting. After this article takes effect manufacturing and mercantile corporations shall not be assessed or taxed upon their capital stock as provided for in section twelve of this chapter, nor shall they be required to pay the franchise tax imposed by section one hundred and eighty-two of this chapter, nor to make the reports called for in sections twenty-seven and one hundred and ninety-two of this chapter. Nothing herein shall be construed to impair the obligation to pay franchise taxes due on or before the fifteenth day of January, nineteen hundred and seventeen, or taxes on personal property or capital stock assessed in the year nineteen hundred and sixteen or in the year nineteen hundred and seventeen before this article takes effect, whether payable in that year or not. But if any manufacturing or mercantile corporation shall pay taxes on personal property or capital stock assessed in any tax district in the year nineteen hundred and seventeen, such corporation shall be entitled to credit for the amount of such taxes so paid on its account for taxes first assessed against it under this article by the tax commission, not exceeding, however, the amount of such first assessment.

§ 219-k. Limitation of time. The provisions of the code of civil procedure relative to the limitation of time of enforcing a civil remedy shall not apply to any proceeding or action taken to levy, appraise, assess, determine or enforce the collection of any tax or penalty prescribed by this article.

§ 2. The sum of forty thousand dollars (\$40,000) or so much thereof as may be needed is hereby appropriated to the state comptroller for the expenses to be incurred by him in administering the provisions of this act; and the sum of seventy-five thousand dollars (\$75,000) or so much thereof as may be needed is hereby appropriated to the state tax department for the expenses to be incurred by such department in administering the provisions of this act.

ARTICLE 10**Taxable Transfers**

Section 220. Taxable transfers.

221. Exceptions and limitations.

221a. Rates of tax.

221-b. Additional tax on investments in certain cases.

221-c. Exemption of certain personal property.

222. Accrual and payment of tax.

223. Discount and interest.

224. Lien of tax and collection by executors, administrators and trustees.

225. Refund of tax erroneously paid.

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227. Liability of certain corporations to tax.

228. Jurisdiction of the surrogate.

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230. Proceedings by appraiser.

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233. Composition of transfer tax upon certain estates.

234. Surrogates' assistants in New York, Kings and other counties.

235. Proceedings by district attorneys.

236. Receipts from county treasurer or comptroller.

237. Fees of county treasurer.

238. Books and forms to be furnished by the state comptroller.

239. Reports of surrogate and county clerk.

240. Reports of county treasurer.

241. Report of state comptroller; payment of taxes; refunds in certain cases.

242. Application of taxes.

243. Definitions.

244. Exemptions in article one not applicable.

245. Limitation of time.

§ 220. Taxable transfers. A tax shall be and is hereby imposed upon the transfer of any tangible property within the state and of intangible property, or of any interest therein or income therefrom, in trust or otherwise, to persons or corporations in the following cases, subject to the exemptions and limitations hereinafter prescribed:

1. When the transfer is by will or by the intestate laws of this state of any intangible property, or of tangible property within the state, from any person dying seized or possessed thereof while a resident of the state.

2. When the transfer is by will or intestate law, of tangible property within the state or of any intangible property, if evidenced by or consisting of shares of stock, bonds, notes or other evidences of interest in any corporation, joint stock company or association wherever incorporated or organized, except a corporation, foreign or domestic, or joint stock company or association constituting, being or in the nature of a moneyed corporation, a railroad or transportation corporation, or a public service or manufacturing corporation as defined and classified by the laws of this state, and the property represented by such shares of stock, bonds, notes or other evidences of interest consists of real property which is located, wholly or partly, within the state of New York, or of an interest in any partnership business conducted, wholly or partly, within the state of New York, in such proportion as the value of the real property of such corporation, joint stock company or association, or as the value of the entire property of such partnership located in the state of New York bears to the value of the entire property of such corporation, joint stock company or association or partnership, and the decedent was a non-resident of the state at the time of his death; or when the transfer is by will or intestate law of capital invested in business in the state by a non-resident of the state doing business in the state either as principal or partner.

3. Whenever the property of a resident decedent, or the property of a nonresident decedent within this state, transferred by will is not specifically bequeathed or devised, such property shall, for the purposes of this article, be deemed to be transferred proportionately to and divided pro rata among all the general legatees

and devisees named in said decedent's will, including all transfers under a residuary clause of such will.

4. When the transfer is of intangible property, or of tangible property within the state, made by a resident, or of tangible property within the state or of any intangible property, if evidenced by or consisting of shares of stock, bonds, notes or other evidences of interest in any corporation, joint stock company or association wherever incorporated or organized, except a corporation, foreign or domestic, or joint stock company or association constituting, being or in the nature of a moneyed corporation, a railroad or transportation corporation, or a public service or manufacturing corporation as defined and classified by the laws of this state, and the property represented by such shares of stock, bonds, notes or other evidences of interest consists of real property which is located, wholly or partly, within the state of New York, or of an interest in any partnership business conducted, wholly or partly, within the state of New York, in such proportion as the value of the real property of such corporation, joint stock company or association, or as the value of the entire property of such partnership located in the state of New York bears to the value of the entire property of such corporation, joint stock company or association or partnership made by a nonresident or capital invested in business in the state by a nonresident of the state doing business in the state either as principal or partner by deed, grant, bargain, sale or gift made in contemplation of the death of the grantor, vendor or donor or intended to take effect in possession or enjoyment at or after such death.

5. When any such person or corporation becomes beneficially entitled, in possession or expectancy, to any property or the income thereof by any such transfer whether made before or after the passage of this chapter.

6. Whenever any person or corporation shall exercise a power of appointment derived from any disposition of property made either before or after the passage of this chapter, such appointment when made shall be deemed a transfer taxable under the provisions of this chapter in the same manner as though the property to which such appointment relates belonged absolutely to the donee of such power and had been bequeathed or devised by such donee by will.

7. Whenever property is held in the joint names of two or more persons, or as tenants by the entirety, or is deposited in banks or other institutions or depositaries in the joint names of two or more persons and payable to either or the survivor, upon the death of one of such persons the right of the surviving tenant by the entirety, joint tenant or joint tenants, person or persons, to the immediate ownership or possession and enjoyment of such property shall be deemed a transfer taxable under the provisions of this chapter in the same manner as though the whole property to which such transfer relates belonged absolutely to the deceased tenant by the entirety, joint tenant or joint depositor and had been bequeathed to the surviving tenant by the entirety, joint tenant or joint tenants, person or persons, by such deceased tenant by the entirety, joint tenant or joint depositor by will.

8. The tax imposed hereby shall be upon the clear market value of such property, at the rates hereinafter prescribed.

§ 221. Exceptions and limitations. Any property devised or bequeathed for religious ceremonies, observances or commemorative services of or for the deceased donor, or to any person who is a bishop or to any religious, educational, charitable, missionary, benevolent, hospital or infirmary corporation, wherever incorporated, including corporations organized exclusively for bible or tract purposes and corporations organized for the enforcement of laws relating to children or animals, or real property to a municipal corporation in trust for a specific public purpose, shall be exempted from and not subject to the provisions of this article. There shall also be exempted from and not subject to the provisions of this article personal property other than money or securities bequeathed to a corporation or association wherever incorporated or located, organized exclusively for the moral or mental improvement of men or women or for scientific, literary, library, patriotic, cemetery or historical purposes or for two or more of such purposes and used exclusively for carrying out one or more of such purposes. But no such corporation or association shall be entitled to such exemption if any officer, member or employee thereof shall receive or may be lawfully entitled

to receive any pecuniary profit from the operations thereof except reasonable compensation for services in effecting one or more of such purposes or as proper beneficiaries of its strictly charitable purposes; or if the organization thereof for any such avowed purpose be a guise or pretense for directly or indirectly making any other pecuniary profit for such corporation or association or for any of its members or employees or if it be not in good faith organized or conducted exclusively for one or more of such purposes. There shall also be exempted from and not subject to the provisions of this article all property or any beneficial interest therein so transferred to any father, mother, husband, wife, widow or child of the decedent, grantor, donor or vendor if the amount of the transfers to such father, mother, husband, wife, widow or child is the sum of five thousand dollars or less; but if the amount so transferred to any father, mother, husband, wife, widow or child is over five thousand dollars, the excess above these amounts, respectively, shall be taxable at the rates set forth in the next section.

§ 2. The provisions of section two hundred and twenty-one, as amended by this act, shall apply to real property heretofore devised to a village in trust for street purposes; and any tax which may heretofore have been fixed or imposed, under article ten of the tax law, on account of such transfer of real property subsequent to the twenty-sixth day of March, nineteen hundred and thirteen, is hereby rescinded and revoked.

§ 221-a. Rates of tax. 1. Upon all transfers taxable under this article of property or any beneficial interest therein in excess of the value of five thousand dollars, to any father, mother, husband, wife, or child of the decedent, grantor, donor or vendor, or to any child adopted as such in conformity with the laws of this state, of the decedent, grantor, donor or vendor, or upon all transfers taxable under this article of property or any beneficial interest therein in excess of the value of five hundred dollars to any lineal descendant of the decedent, grantor, donor or vendor, born in lawful wedlock, the tax on such transfers shall be at the rate of

One per centum on any amount up to and including the sum of twenty-five thousand dollars;

Two per centum on the next seventy-five thousand dollars or any part thereof;

Three per centum on the next one hundred thousand dollars or any part thereof;

Four per centum on the amount representing the balance of each individual transfer.

2. Upon all transfers taxable under this article of property or any beneficial interest therein in excess of the value of five hundred dollars or more, to a brother, sister, wife or widow of a son, or the husband of a daughter of the decedent, grantor, donor or vendor, or to any child to whom any such decedent, grantor, donor or vendor for not less than ten years prior to such transfer stood in the mutually acknowledged relation of a parent, provided, however, such relationship began at or before the child's fifteenth birthday and was continuous for said ten years thereafter, the tax on such transfers shall be at the rate of

Two per centum on any amount up to and including the sum of twenty-five thousand dollars;

Three per centum on the next seventy-five thousand dollars or any part thereof;

Four per centum on the next one hundred thousand dollars or any part thereof;

Five per centum on the amount representing the balance of each individual transfer.

3. Upon all transfers taxable under this article of property or any beneficial interest therein of an amount in excess of the value of five hundred dollars, to any person or corporation other than those enumerated in paragraphs one and two of this section the tax on such transfers shall be at the rate of

Five per centum on any amount up to and including the sum of twenty-five thousand dollars;

Six per centum on the next seventy-five thousand dollars or any part thereof;

Seven per centum on the next one hundred thousand dollars or any part thereof;

Eight per centum on the amount representing the balance of each individual transfer.

§ 221-b. Additional tax on investments in certain cases. Upon every transfer of an investment, as defined in article fifteen of this chapter, taxable under this article, a tax is hereby imposed, in addition to the tax imposed by section two hundred and twenty-one-a, of five per centum of the appraised inventory value of such investment, unless the tax on such investment as prescribed by article fifteen of this chapter or the tax on a secured debt as defined by former article fifteen of this chapter shall have been paid on such investment or secured debt and stamps affixed for a period including the date of the death of the decedent or unless the personal representatives of decedent are able to prove that a personal property* tax was assessed and paid on such investment or secured debt during the period it was held by decedent; or unless the decedent was actually engaged in the bona fide purchase and sale of investments as a business, and at the time of his death had maintained an office or place of business in this state for the carrying on of the actual bona fide business of purchasing and selling investments, as distinguished from the purchase thereof for investment purposes, and had owned and held such investment for sale for the purpose of his business and not as investment for a period of not more than eight months prior to his death.

§ 221-c. Exemption of certain personal property. A transfer of pictures, statuary, works of art, antiques, books, manuscripts or other similar personal property shall be exempted from and not subject to the provisions of this article, if within two years after such transfer the person to whom such transfer is made shall present the same to the state, or to a municipal corporation of the state for educational, scientific, literary, library, or historical purposes; and if the tax thereon shall have been theretofore paid the amount thereof shall be refunded in accordance with the provisions of this article.

§ 222. Accrual and payment of tax. All taxes imposed by this article shall be due and payable at the time of the transfer, except as herein otherwise provided. Taxes upon the transfer of any estate, property or interest therein limited, conditioned, dependent or determinable upon the happening of any contingency or future event by reason of which the fair market value thereof

* So in the original.

can not be ascertained at the time of the transfer as herein provided, shall accrue and become due and payable when the persons or corporations beneficially entitled thereto shall come into actual possession or enjoyment thereof. Such tax shall be paid to the state comptroller in a county in which the office of appraiser is salaried, and in other counties, to the county treasurer, and said state comptroller or county treasurer shall give, and every executor, administrator or trustee shall take, duplicate receipts from him of such payment as provided in section two hundred and thirty-six.

§ 223. Discount and interest. If such tax is paid within six months from the accrual thereof, a discount of five per centum shall be allowed and deducted therefrom. If such tax is not paid within eighteen months from the accrual thereof, interest shall be charged and collected thereon at the rate of ten per centum per annum from the time the tax accrued; unless by reason of claims made upon the estate, necessary litigation or other unavoidable cause of delay, such tax can not be determined and paid as herein provided, in which case interest at the rate of six per centum per annum shall be charged upon such tax from the accrual thereof until the cause of such delay is removed, after which ten per centum shall be charged; provided, however, that whenever the payment of any tax imposed by this article and payable to a county treasurer has been heretofore or shall be hereafter tendered, through inadvertence, to the state comptroller within the period of time before interest attaches to said tax, if such tax is paid in full to the treasurer of the proper county within ten days thereafter, the county treasurer, when directed so to do by the state comptroller, may receipt in full for such tax without collecting any interest imposed thereon by this section of the tax law.

§ 224. Lien of tax and collection by executors, administrators and trustees. Every such tax shall be and remain a lien upon the property transferred until paid and the person to whom the property is so transferred, and the executors, administrators and trustees of every estate so transferred shall be personally liable for such tax until its payment. Every executor, administrator or trustee shall have full power to sell so much of the property of the decedent as will enable him to pay such tax in

the same manner as he might be entitled by law to do for the payment of the debts of the testator or intestate. Any such executor, administrator or trustee having in charge or in trust any legacy or property for distribution subject to such tax shall deduct the tax therefrom and shall pay over the same to the state comptroller or county treasurer, as herein provided. If such legacy or property be not in money, he shall collect the tax thereon upon the appraised value thereof from the person entitled thereto. He shall not deliver or be compelled to deliver any specific legacy or property subject to tax under this article to any person until he shall have collected the tax thereon. If any such legacy shall be charged upon or payable out of real property, the heir or devisee shall deduct such tax therefrom and pay it to the executor, administrator or trustee, and the tax shall remain a lien or charge on such real property until paid; and the payment thereof shall be enforced by the executor, administrator or trustee in the same manner that payment of the legacy might be enforced, or by the district attorney under section two hundred and thirty-five of this chapter. If any such legacy shall be given in money to any such person for a limited period, the executor, administrator or trustee shall retain the tax upon the whole amount, but if it be not in money, he shall make application to the court having jurisdiction of an accounting by him, to make an apportionment, if the case require it, of the sum to be paid into his hands by such legatees, and for such further order relative thereto as the case may require.

§ 225. Refund of tax erroneously paid. If any debts shall be proven against the estate of a decedent after the payment of any legacy or distributive share thereof, from which any such tax has been deducted or upon which it has been paid by the person entitled to such legacy or distributive share, and such person is required by order of the surrogate having jurisdiction, on notice to the state comptroller, to refund the amount of such debts or any part thereof, an equitable proportion of the tax shall be repaid to him by the executor, administrator or trustee, if the tax has not been paid to the state comptroller or county treasurer; or if such tax has been paid to such state comptroller or county treasurer, such officer shall refund out of the funds in his

hands or custody to the credit of such taxes such equitable proportion of the tax, and credit himself with the same in the account required to be rendered by him under this article. If after the payment of any tax in pursuance of an order fixing such tax, made by the surrogate having jurisdiction, such order be modified or reversed by the surrogate having jurisdiction within two years from and after the date of entry of the order fixing the tax, or be modified or reversed at any time on an appeal taken therefrom within the time allowed by law on due notice to the state comptroller, the state comptroller shall, if such tax was paid in a county in which the office of appraiser is salaried, refund to the executor, administrator, trustee, person or persons by whom such tax was paid, the amount of any moneys paid or deposited on account of such tax in excess of the amount of the tax fixed by the order modified or reversed, out of the funds in his hands or custody to the credit of such taxes, and to credit himself with the same in the account required to be rendered by him under this article, or if paid in a county in which the office of appraiser is not salaried, he shall by warrant direct and allow the county treasurer of the county to refund such amount in the same manner; but no application for such refund shall be made after one year from such reversal or modification, unless an appeal shall be taken therefrom, in which case no such application shall be made after one year from the final determination on such appeal or of an appeal taken therefrom, and the representatives of the estate, legatees, devisees or distributees entitled to any refund under this section shall not be entitled to any interest upon such refund, and the state comptroller shall deduct from the fees allowed by this article to the county treasurer the amount theretofore allowed him upon such overpayment. Where it shall be proved to the satisfaction of the surrogate that deductions for debts were allowed upon the appraisal, since proved to have been erroneously allowed, it shall be lawful for such surrogate to enter an order assessing the tax upon the amount wrongfully or erroneously deducted. This section, as amended, shall apply to appeals and proceedings now pending and taxes heretofore paid in relation to which the period of one year from such reversal or modification has not expired when this section, as amended, takes effect.

§ 226. Taxes upon devises and bequests in lieu of commissions. If a testator bequeaths or devises property to one or more executors or trustees in lieu of their commissions or allowances, or makes them his legatees to an amount exceeding the commissions or allowances prescribed by law for an executor or trustee, the excess in value of the property so bequeathed or devised above the amount of commissions or allowances prescribed by law in similar cases shall be taxable under this article.

§ 227. Liability of certain corporations to tax. If a foreign executor, administrator or trustee shall assign or transfer any stock or obligations in this state standing in the name of a decedent, or in trust for a decedent, liable to any such tax, the tax shall be paid to the state comptroller or the treasurer of the proper county on the transfer thereof. No safe deposit company, trust company, corporation, bank or other institution, person or persons having in possession or under control securities, deposits, or other assets belonging to or standing in the name of a decedent who was a resident or nonresident, or belonging to, or standing in the joint names of such a decedent and one or more persons, including the shares of the capital stock of, or other interests in, the safe deposit company, trust company, corporation, bank or other institution making the delivery or transfer herein provided, shall deliver or transfer the same to the executors, administrators or legal representatives of said decedent, or to the survivor or survivors when held in the joint names of a decedent and one or more persons, or upon their order or request, unless notice of the time and place of such intended delivery or transfer be served upon the state comptroller at least ten days prior to said delivery or transfer; nor shall any such safe deposit company, trust company, corporation, bank or other institution, person or persons deliver or transfer any securities, deposits or other assets belonging to or standing in the name of a decedent, or belonging to, or standing in the joint names of a decedent and one or more persons, including the shares of the capital stock of, or other interests in, the safe deposit company, trust company, corporation, bank or other institution making the delivery or transfer, without retaining a sufficient portion or amount thereof to pay any tax and interest which may thereafter be assessed on account of the de-

livery or transfer of such securities, deposits or other assets, including the shares of the capital stock of, or other interests in, the safe deposit company, trust company, corporation, bank or other institution making the delivery or transfer, under the provisions of this article, unless the state comptroller consents thereto in writing. And it shall be lawful for the said state comptroller, personally or by representative, to examine said securities, deposits or assets at the time of such delivery or transfer. Failure to serve such notice or failure to allow such examination or failure to retain a sufficient portion or amount to pay such tax and interest as herein provided shall render said safe deposit company, trust company, corporation, bank or other institution, person or persons liable to the payment of the amount of the tax and interest due or thereafter to become due upon said securities, deposits or other assets, including the shares of the capital stock of, or other interests in, the safe deposit company, trust company, corporation, bank or other institution making the delivery or transfer, and in addition thereto, a penalty of not less than five or more than twenty-five thousand dollars; and the payment of such tax and interest thereon, or of the penalty above prescribed, or both, may be enforced in an action brought by the state comptroller in any court of competent jurisdiction.

§ 228. Jurisdiction of the surrogate. The surrogate's court of every county of the state having jurisdiction to grant letters testamentary or of administration upon the estate of a decedent whose property is chargeable with any tax under this article, or to appoint a trustee of such estate or any part thereof, or to give ancillary letters thereon, shall have jurisdiction to hear and determine all questions arising under the provisions of this article, and to do any act in relation thereto authorized by law to be done by a surrogate in other matters or proceedings coming within his jurisdiction; and if two or more surrogates' courts shall be entitled to exercise any such jurisdiction, the surrogate first acquiring jurisdiction hereunder shall retain the same to the exclusion of every other surrogate. Every petition for ancillary letters testamentary or ancillary letters of administration made in pursuance of the provisions of article seven, title three, chapter eighteen of the code of civil procedure shall set forth the name of the state comptroller as a person to be cited as therein prescribed,

and a true and correct statement of all the decedent's property in this state and the value thereof; and upon the presentation thereof the surrogate shall issue a citation directed to the state comptroller; and upon the return of the citation the surrogate shall determine the amount of the tax which may be or become due under the provisions of this article and his decree awarding the letters may contain any provision for the payment of such tax or the giving of security therefor which might be made by such surrogate if the state comptroller were a creditor of the decedent.

§ 229. Appointment of appraisers, stenographers and clerks. The state comptroller shall appoint and may at pleasure remove not to exceed six persons in the county of New York, four persons in the counties of Kings and Bronx, and one person in the counties of Albany, Dutchess, Erie, Monroe, Nassau, Niagara, Oneida, Onondaga, Orange, Queens, Rensselaer, Richmond, Suffolk, Chautauqua and Westchester, to act as appraisers therein. The state comptroller, from time to time and whenever in his opinion it is necessary, may also appoint and at pleasure remove not to exceed two additional persons to act as transfer tax appraisers in the county of New York, to whom shall be referred the appraisal of delinquent estates pending before the transfer tax appraisers in New York county, where more than eighteen months have elapsed since the death of such decedents, respectively, and also to act as appraiser of other estates whenever it shall appear to the comptroller that the services of such additional appraiser is necessary. The appraisers so appointed shall receive an annual salary to be fixed by the state comptroller, together with their actual and necessary traveling expenses and witness fees, as hereinafter provided, payable monthly by the state comptroller out of any funds in his hands or custody on account of transfer tax. The salaries of each of the appraisers so appointed shall not exceed the following amounts: In New York county, four thousand dollars; in Kings, Bronx and Erie counties, four thousand dollars; in Albany, Queens and Westchester counties, three thousand dollars; in Onondaga county, two thousand five hundred dollars; in Nassau, Orange, Rensselaer and Suffolk counties, two thousand dollars; in Monroe and Oneida counties, one thousand

five hundred dollars; in Chautauqua county, twelve hundred dollars; in Dutchess, Niagara and Richmond counties, one thousand dollars. Each of the said appraisers shall file with the state comptroller his oath of office and his official bond in the penal sum of not less than one thousand dollars, in the discretion of the state comptroller, conditioned for the faithful performance of his duties as such appraiser, which bond shall be approved by the attorney-general and the state comptroller. The state comptroller shall retain out of any funds in his hands on account of said tax the following amounts: First, a sum sufficient to provide the appraisers of New York county with one managing clerk, at a salary not to exceed four thousand dollars a year, whose duties shall be prescribed by the state comptroller, nine stenographers, three clerks, one examiner of values, and one assistant examiner of values, whose salaries shall not exceed two thousand dollars a year each, and one junior clerk, whose salary shall not exceed six hundred dollars a year; the appraisers of Kings and Bronx counties, with four stenographers, whose salaries shall not exceed two thousand dollars a year each, one clerk, whose salary shall not exceed one thousand five hundred dollars a year, one page whose salary shall not exceed four hundred and eighty dollars a year, and the appraiser of Erie county with one clerk, whose salary shall not exceed fifteen hundred dollars a year, and the appraiser of Westchester county with one clerk, whose salary shall not exceed the sum of twelve hundred dollars a year, and the appraiser of Queens county with one clerk, whose salary shall not exceed the sum of fifteen hundred dollars a year, and the appraiser of Oneida county with one stenographer, whose salary shall not exceed the sum of nine hundred dollars a year, such employees to be appointed by the state comptroller. The state comptroller shall also retain out of any funds in his hands on account of said tax a sum sufficient to provide each of the additional transfer tax appraisers in New York county, whenever appointed as hereinbefore provided, with a stenographer, whose salary shall not exceed the rate of two thousand dollars a year each, such employees to be appointed by the state comptroller. Second, a sum to be used in defraying the expenses for office rent, stationery, postage, process serving and other

similar expenses necessarily incurred in the appraisal of estates not exceeding fifteen thousand dollars a year in New York counties, five thousand dollars a year in Kings and Bronx counties, and one thousand dollars a year in Erie and Queens counties.

§ 230. Proceedings by appraiser. In each county in which the office of appraiser is not salaried the county treasurer shall act as appraiser. The surrogate, either upon his own motion or upon the application of any interested person, including the state comptroller, shall by order direct the person or one of the persons appointed pursuant to section two hundred and twenty-nine of this article in counties in which the office of appraiser is salaried, and in other counties, the county treasurer, to fix the market value of property of persons whose estates shall be subject to the payment of any tax imposed by this article.

Every such appraiser shall forthwith give notice by mail to the persons known to have a claim or interest in the property to be appraised, including the state comptroller, and to such persons as the surrogate may by order direct, of the time and place where he will appraise such property. He shall at such time and place appraise the same at its fair market value as herein prescribed, and for that purpose the said appraiser is authorized to issue subpoenas and to compel the attendance of witnesses before him, and to take the evidence of such witnesses under oath concerning such property and the value thereof; and he shall make a return thereof and of such value in writing, to the said surrogate together with the depositions of the witnesses examined, and with other facts in relation thereto and to said matter as the surrogate may order or require. Every appraiser, except in the counties in which the office of appraiser is salaried, for which provision hereinbefore made, shall be paid by the state comptroller, after the audit of said state comptroller, his actual and necessary traveling expenses and the fees paid such witnesses, which shall be the same as those now paid to witnesses subpoenaed to attend in courts of record, payment to be made out of funds in the hands of the county treasurer of the proper county on account of the tax imposed under the provisions of this article.

The value of every future or limited estate, income, interest

annuity for any life or lives in being, shall be determined by the same rule, method and standard of mortality and value employed by the superintendent of insurance in ascertaining the value of annuities for the determination of liabilities of life insurance companies, except that the rate of interest for making such computation shall be five per centum per annum.

In estimating the value of any estate or interest in property, where the beneficial enjoyment or possession whereof there are persons or corporations presently entitled thereto, no allowance shall be made on account of any contingent incumbrance thereon, nor on account of any contingency upon the happening of which the estate or property or some part thereof or interest therein might be abridged, defeated or diminished; provided, however, that in the event of such incumbrance taking effect as an actual burden upon the interest of the beneficiary, or in the event of the abridgment, defeat or diminution of said estate or property or interest therein as aforesaid, a return shall be made to the person properly entitled thereto of a proportionate amount of such tax on account of the incumbrance when taking effect, or so much as will reduce the same to the amount which would have been assessed on account of the actual duration or extent of the estate or interest enjoyed. A return of tax shall be made in the manner provided by section two hundred and twenty-five of this article.

Where any property shall, after the passage of this chapter, be transferred subject to any charge, estate or interest, determined by the death of any person, or at any period ascertainable by reference to death, the increase accruing to any person or corporation upon the extinction or determination of such charge, estate or interest, shall be deemed a transfer of property taxable under the provisions of this article in the same manner although the person or corporation beneficially entitled thereto had then acquired such increase from the person from whom the same to their respective estates or interest is derived.

When property is transferred in trust or otherwise, and the interests, interest or estates of the transferees are dependent upon contingencies or conditions whereby they may be wholly or in part created, defeated, extended or abridged, a tax shall be imposed upon said transfer at the highest rate which, on the hap-

pening of any of the said contingencies or conditions, would be possible under the provisions of this article, and such tax so imposed shall be due and payable forthwith by the executors or trustees out of the property transferred, and the surrogate shall enter a temporary order determining the amount of said tax in accordance with this provision; provided, however, that on the happening of any contingency whereby the said property, or any part thereof, is transferred to a person or corporation exempt from taxation under the provisions of this article, or to any person taxable at a rate less than the rate imposed and paid, such person or corporation shall be entitled to a return of so much of the tax imposed and paid as is the difference between the amount paid and the amount which said person or corporation should pay under the provisions of this article; and the executor or trustee of each estate, or the legal representative having charge of the trust fund, shall immediately upon the happening of said contingencies or conditions apply to the surrogate of the proper county, upon the verified petition setting forth all the facts, and giving at least ten days' notice by mail to all interested persons or corporations, for an order modifying the temporary taxing order of said surrogate so as to provide for the final assessment and determination of the tax in accordance with the ultimate transfer or devolution of said property. Such return of overpayment shall be made in the manner provided by section two hundred and twenty-five of this article.

Estates in expectancy which are contingent or defeasible and in which proceedings for the determination of the tax have not been taken or where the taxation thereof has been held in abeyance, shall be appraised at their full, undiminished value when the persons entitled thereto shall come into the beneficial enjoyment or possession thereof, without diminution for or on account of any valuation theretofore made of the particular estates for purposes of taxation, upon which said estates in expectancy may have been limited.

Where an estate for life or for years can be divested by the act or omission of the legatee or devisee it shall be taxed as if there were no possibility of such divesting.

The report of the appraiser shall be made in duplicate, one of which duplicates shall be filed in the office of the surrogate and the other in the office of the state comptroller.

§ 231. Determination of surrogate. From such report of appraisal and other proof relating to any such estate before the surrogate, the surrogate shall forthwith, as of course, determine the cash value of all estates and the amount of tax to which the same are liable; or the surrogate may so determine the cash value of all such estates and the amount of tax to which the same are liable, without appointing an appraiser.

The superintendent of insurance shall, on the application of any surrogate, determine the value of any such future or contingent estates, income or interest therein limited for the life or lives of persons in being, upon the facts contained in any such appraiser's report, and certify the same to the surrogate, and his certificate shall be conclusive evidence that the method of computation adopted therein is correct.

The surrogate shall immediately give notice, upon the determination by him as to the value of any estate which is taxable under this article, and of the tax to which it is liable, to all persons known to be interested therein, and shall immediately forward a copy of such taxing order to the state comptroller. The surrogate shall also forward to the state comptroller copies of all orders entered by him in relation to or affecting in any way the transfer tax on any estate, including orders of exemption.

If, however, it appear at any stage of the proceedings that any of such persons known to be interested in the estate is an infant or an incompetent, the surrogate may, if the interest of such infant or incompetent is presently involved and is adverse to that of any of the other persons interested therein, appoint a special guardian of such infant; but nothing in this provision shall affect the right of an infant over fourteen years of age or of any one on behalf of an infant under fourteen years of age to nominate and apply for the appointment of a special guardian for such infant at any stage of the proceedings.

§ 232. Appeal and other proceedings. The state comptroller or any person dissatisfied with the appraisement or assess-

ment and determination of tax may appeal therefrom to the surrogate within sixty days from the fixing, assessing and determination of tax by the surrogate as herein provided, upon filing in the office of the surrogate a written notice of appeal, which shall state the grounds upon which the appeal is taken; but no costs shall be allowed by the surrogate on such appeal.

Within two years after the entry of an order or decree of a surrogate determining the value of an estate and assessing the tax thereon, the state comptroller may, if he believes that such appraisal, assessment or determination has been fraudulently, erroneously or erroneously made, make application to a justice of the supreme court of the judicial district embracing the surrogate's court in which the order or decree has been filed, for a reappraisal thereof. The justice to whom such application is made may thereupon appoint a competent person to reappraise such estate. Such appraiser shall possess the powers and be subject to the duties of an appraiser under section two hundred and thirty and shall receive compensation at the rate of five dollars per day for every day actually and necessarily employed in such appraisal. Such compensation shall be payable by the state comptroller or controller or treasurer out of any funds he may have on account of any tax imposed under the provisions of this article, upon the certificate of the justice appointing him. The report of such appraiser shall be filed with the justice by whom he was appointed, and thereupon the same proceedings shall be taken and had by and before such justice as are herein provided to be taken and had by and before the surrogate. The determination and assessment of such justice shall supersede the determination and assessment of the surrogate and shall be filed by such justice in the office of the state comptroller, and a certified copy thereof transmitted to the surrogate's court of the proper county.

§ 233. Composition of transfer tax upon certain estates. The state comptroller, by and with the consent of the attorney-general expressed in writing, is hereby empowered and authorized to enter into an agreement with the trustees of an estate in which remainders or expectant estates have been of

a nature, or so disposed and circumstanced, that the taxes therein were held not presently payable, or where the interests of the legatees or devisees were not ascertainable under the provisions of chapter four hundred and eighty-three of the laws of eighteen hundred and eighty-five; chapter three hundred and ninety-nine of the laws of eighteen hundred and ninety-two, or chapter nine hundred and eight of the laws of eighteen hundred and ninety-six, and the several acts amendatory thereof and supplemental thereto; and to compound such taxes upon such terms as may be deemed equitable and expedient; and to grant discharge to said trustees upon the payment of the taxes provided for in such composition, provided, however, that no such composition shall be conclusive in favor of said trustees as against the interest of such cestuis que trust as may possess either present rights of enjoyment, or fixed, absolute or indefeasible rights of future enjoyment, or of such as would possess such rights in the event of the immediate termination of particular estates, unless they consent thereto, either personally, when competent, or by guardian or committee. Composition or settlement made or effected under the provisions of this section shall be executed in triplicate, and one copy filed in the office of the state comptroller, one copy in the office of the surrogate of the county in which the tax was paid, and one copy delivered to the executors, administrators or trustees who shall be parties thereto.

§ 234. Surrogate's assistants in New York, Kings and other counties. The state comptroller may, upon the recommendation of the surrogate, appoint, and may at pleasure remove, assistants and clerks in the surrogate's offices of the following counties, at annual salaries to be fixed by him not to exceed the amounts hereinafter specified:

1. In New York county, a transfer tax assistant, five thousand dollars; a transfer tax clerk, two thousand and four hundred dollars; an assistant clerk, eighteen hundred dollars; a recording clerk, thirteen hundred dollars; a stenographer, twelve hundred dollars; and shall be entitled to expend not more than seven hundred and fifty dollars a year in such office for expenses necessarily incurred in the assessment and collection of taxes under this article.

2. In Kings county, a transfer tax assistant, four thousand dollars; a deputy transfer tax assistant, three thousand dollars; three transfer tax clerks, one at a salary of two thousand dollars, one at a salary of fifteen hundred dollars and one at a salary of one thousand dollars; and shall be entitled to expend not more than five hundred dollars a year for expenses necessarily incurred in the assessment and collection of taxes under this article. The assistant clerk now in office shall continue in office as transfer tax clerk at the salary of fifteen hundred dollars.

3. In Erie county, a transfer tax clerk, eighteen hundred dollars.

4. In Westchester county, a transfer tax assistant, two thousand five hundred dollars.

5. In Albany county, a transfer tax clerk, fifteen hundred dollars.

6. In Queens county, a transfer tax clerk, two thousand dollars.

7. In Onondaga county, a transfer tax clerk, fifteen hundred dollars; and shall be entitled to expend not more than two hundred dollars a year for expenses necessarily incurred in the assessment and collection of taxes under this article.

8. In Monroe county, two transfer tax clerks, one thousand dollars each; and shall be entitled to expend not more than two hundred dollars a year for expenses necessarily incurred in the assessment and collection of taxes under this article.

9. In Dutchess county, a transfer tax clerk, nine hundred dollars.

10. In Oneida county, not more than two transfer tax clerks, twelve hundred dollars in the aggregate.

11. In Suffolk county, a transfer tax clerk, one thousand dollars.

12. In Ulster county, a transfer tax clerk, seven hundred and twenty dollars.

13. In Richmond county, a transfer tax clerk, one thousand dollars.

14. In Nassau county, a transfer tax clerk, twelve hundred dollars.

15. In Bronx county, a transfer tax assistant, two thousand dollars.

Such salaries and expenses shall be paid monthly by the state comptroller, upon proper vouchers, out of any funds in his hands on account of taxes collected under this article.

§ 235. Proceedings by district attorneys. If, after the expiration of eighteen months from the accrual of any tax under this article, such tax shall remain due and unpaid, after the refusal or neglect of the persons liable therefor to pay the same, the state comptroller shall notify the district attorney of the county, in writing, of such failure or neglect, and such district attorney shall apply to the surrogate's court for a citation, citing the persons liable to pay such tax to appear before the court on the day specified, not more than three months after the date of such citation, and show cause why the tax should not be paid. The surrogate, upon such application, and whenever it shall appear to him that any such tax accruing under this article has not been paid as required by law, shall issue such citation, and the service of such citation, and the time, manner and proof thereof, and the hearing and determination thereon and the enforcement of the determination or order made by the surrogate shall conform to the provisions of the code of civil procedure for the service of citations out of the surrogate's court, and the hearing and determination thereon and its enforcement so far as the same may be applicable. The surrogate or his clerk shall, upon request of the district attorney or the state comptroller, furnish, without fee, one or more transcripts of such decree, which shall be docketed and filed by the county clerk of any county of the state without fee, in the same manner and with the same effect as provided by law for filing and docketing transcripts of decrees of the surrogate's court. The costs awarded by any such decree after the collection and payment of the tax to the state comptroller or county treasurer may be retained by the district attorney for his own use. Such costs shall be fixed by the surrogate in his discretion, but shall not exceed in any case where there has not been a contest, the sum of one hundred dollars, or where there has been a contest, the sum of two hundred and fifty dollars. Whenever the surrogate shall certify that there was probable cause for issuing a citation and taking the proceedings specified in this section, the state comptroller, after the same shall

have been audited by him, shall pay all expenses incurred for service of citations and other lawful disbursements not otherwise paid, from funds in his hands on account of such tax, or in any county in which the office of appraiser is not salaried, by a warrant upon the county treasurer of such county for the payment by him of the same from funds in his hands on account of such tax. In proceedings to which the state comptroller is cited as a party under sections two hundred and twenty-eight and two hundred and thirty of this article, he is authorized to designate and retain counsel to represent him and to pay the expenses thereof incurred out of the funds which may be in his hands on account of this tax in any case in a county where the office of appraiser is salaried, and in any other county the state comptroller may by warrant direct the county treasurer to pay such expenses out of any funds which may be in his hands on account of this tax; provided, however, that in the collection of taxes upon estates of nonresident decedents the state comptroller shall not allow for legal services up to and including the entry of the order of the surrogate fixing the tax a sum exceeding ten per centum of the taxes and penalties collected.

§ 236. Receipts from county treasurer or comptroller. One of the duplicate receipts issued for the payment of any tax under this article, as provided by section two hundred and twenty-two, shall be countersigned by the state treasurer if the same was issued by the state comptroller, and by the county comptroller if issued by any county treasurer. The officer countersigning the same shall charge the officer receiving the same with the amount thereof and affix the seal of his office to the receipt and return to the proper person; but no executor, administrator or trustee shall be entitled to a final accounting of an estate or settlement of which a tax is due under the provisions of this article unless he shall produce a receipt so sealed and countersigned, or a certified copy thereof. Any person shall, upon the payment of fifty cents to the officer issuing such receipt, be entitled to a duplicate thereof, to be signed, sealed and countersigned in the same manner as the original.

Any person shall, upon the payment of fifty cents, be entitled to a certificate of the state comptroller that the tax upon the transfer of any real estate of which any decedent died seized has

such certificate, to designate the real property upon which tax is paid, the name of the person so paying the same, and the amount paid in full of such tax. Such certificate may be recorded in the office of the county clerk or register of the county where such property is situate, in a book to be kept by him for that purpose, which shall be labeled "transfer tax."

237. Fees of county treasurer. The treasurer of each county in which the office of appraiser is not salaried shall be allowed to retain, on all taxes paid and accounted for by him each year under this article, five per centum on the first fifty dollars, two and one-half per centum on the next fifty dollars, and one per centum on all additional sums. These fees shall be in addition to the salaries and fees now allowed by law to such officers.

238. Books and forms to be furnished by the state comptroller. The state comptroller shall furnish to the surrogate a book, which shall be a public record, and in which he shall enter the name of every decedent upon whose estate application to him has been made for the issue of letters of administration, or letters testamentary, or ancillary letters, the date and place of death of such decedent, the estimated value of his real and personal property, the names, places of residence and relationship to him of his heirs-at-law, the names and places of residence of the legatees and devisees in any will of any such decedent, the amount of each legacy and the estimated value of any real property devised therein, and to whom devised. These entries shall be made from the data contained in the papers filed on any such application, or in any proceeding relating to the estate of the decedent. The surrogate shall also enter in such book the amount of the personal property of any such decedent, as shown by the inventory thereof when made and filed in his office, and the returns made by any appraiser appointed by him under this article, and the value of annuities, life estates, terms of years, and other property of any such decedent or given by him in his will or other instrument, as fixed by the surrogate, and the tax assessed thereon, and the amounts of any receipts for payment of any tax on the estate of such decedent under this article filed with him. The state comp

roller shall also furnish to each surrogate forms for the reports to be made by such surrogate, which shall correspond with the entries to be made in such book.

§ 239. Reports of surrogate and county clerk. Every surrogate shall, on January, April, July and October first of each year, make a report, upon the forms furnished by the comptroller, containing all the data and matters required to be entered in such book, which shall be immediately forwarded to the state comptroller. The county clerk of each county, except in the counties where the registers perform the duties of the county clerk with respect to the recording of deeds, and when in such counties the registers, shall, at the same times, make reports containing a statement of any deed or other conveyance filed or recorded in his office, of any property, which appears to have been made or intended to take effect in possession or enjoyment after the death of the grantor or vendor, with the name and place of residence of such grantor or vendor, the name and place of residence of the grantee or vendee, and a description of the property transferred, which shall be immediately forwarded to the state comptroller.

§ 240. Reports of county treasurer. Each county treasurer in a county in which the office of appraiser is not salaried shall make a report, under oath, to the state comptroller, on January, April, July and October first of each year, of all taxes received by him under this article, stating for what estate and by whom, and when paid. The form of such report may be prescribed by the state comptroller. He shall, at the same time, pay to the state treasurer all taxes received by him under this article and not previously paid into the state treasury, except as provided in the next section, and for all such taxes collected by him and not paid to the state treasury within thirty days from the times herein required, he shall pay interest at the rate of ten per centum annum.

§ 241. Report of state comptroller, payment of taxes; refunds in certain cases. The state comptroller shall deposit all taxes collected by him under this article, except as hereinafter otherwise provided, in a responsible bank, having

ing house or trust company in the city of Albany, which shall pay the highest rate of interest to the state for such deposit, to the credit of the state *comptroller on account of the transfer tax. And every such bank, banking house or trust company shall execute and file in his office an undertaking to the state, in the sum, and with such sureties, as are required and approved by the comptroller, for the safe keeping and prompt payment on legal demand therefor of all such moneys held by or on deposit in such bank, banking house or trust company, with interest thereon on daily balances at such rate as the comptroller may fix. Every such undertaking shall have indorsed thereon, or annexed thereto, the approval of the attorney-general as to its form. The state comptroller shall on the first day of each month make a verified return to the state treasurer of all taxes received by him under this article, stating for what estate, and by whom and when paid; and shall credit himself with all expenditures made since his last previous return on account of such taxes, for salary, refunds or other purposes lawfully chargeable thereto. He shall on or before the tenth day of each month pay to the state treasurer the balance of such taxes remaining in his hands at the close of business on the last day of the previous month, as appears from such returns.

Whenever the tax on a contingent remainder has been determined at the highest rate which on the happening of any of said contingencies or conditions would be possible under the provisions of this article, the state comptroller, in the counties wherein this tax is payable direct to him, and in all other counties the treasurer of said counties, respectively, when such tax is paid shall retain and hold to the credit of said estate so much of the tax assessed upon such contingent remainders as represents the difference between the tax at the highest rate and the tax upon such remainders which would be due if the contingencies or conditions had happened at the date of the appraisal of said estate, and the state comptroller or the county treasurer shall deposit the amount of tax so retained in some solvent trust company or trust companies or savings banks in this state, to the credit of such estate, paying the interest thereon when collected by him to the executor or trustee of said estate, to be applied by said executor or trustee as provided by the decedent's will. Upon the happening of the

* So in original.

amount less than is sufficient to pay the tax upon such contingent remainders as finally assessed and determined, the executor or trustee of said estate shall forthwith, upon the entry of the order determining the correct amount of tax due, pay to the state comptroller, or the county treasurer, whichever is entitled under the provisions of this article to receive the tax, the balance due on account of said tax.

242. Application of taxes. All taxes levied and collected under this article when paid into the treasury of the state shall be applicable to the expenses of the state government and such other purposes as the legislature shall by law direct.

243. Definitions. The words "estate" and "property," as used in this article, shall be taken to mean the property or interest therein passing or transferred to individuals or corporate entities, devisees, heirs, next of kin, grantees, donees or vendees, and not as the property or interest therein of the decedent, grantor, donor or vendor and shall include all property or interest therein, whether situated within or without this state. The words "tangible property" as used in this article shall be taken to mean corporeal property such as real estate and goods, wares and merchandise, and shall not be taken to mean money, deposits in bank, shares of stock, bonds, notes, credits or evidences of an interest in property and evidences of debt. The words "intangible property" as used in this article shall be taken to mean incorporeal property, including money, deposits in bank, shares of stock, bonds, notes, credits, evidences of an interest in property and evidences of debt. The word "transfer," as used in this article, shall be taken to include the passing of property or any interest therein to the possession or enjoyment, present or future, by inheritance, devise, bequest, grant, deed, bargain, sale or gift, in the manner herein prescribed. The words "county treasurer" and "district attorney," as used in this article, shall be taken to mean the treasurer or the district attorney of the county of the surrogate having jurisdiction as provided in section two hundred and twenty-four of this article. The words "the intestate laws of this state," as used in this article, shall be taken to refer to all transfers of property, or any beneficial interest therein, effected by the statute

of descent and distribution and the transfer of any property, or any beneficial interest therein, effected by operation of law upon the death of a person omitting to make a valid disposition thereof, including a husband's right as tenant by the curtesy or the right of a husband to succeed to the personal property of his wife who dies intestate leaving no descendants her surviving.

For any and all purposes of this article and for the just imposition of the transfer tax, every person shall be deemed to have died a resident, and not a nonresident, of the state of New York, if and when such person shall have dwelt or shall have lodged in this state during and for the greater part of any period of twelve consecutive months in the twenty-four months next preceding his or her death; and also if and when by formal written instrument executed within one year prior to his or her death or by last will he or she shall have declared himself or herself to be a resident or a citizen of this state, notwithstanding that from time to time during such twenty-four months such person may have sojourned outside of this state and whether or not such person may or may not have voted or have been entitled to vote or have been assessed for taxes in this state; and also if and when such person shall have been a citizen of New York sojourning outside of this state. The burden of proof in a transfer tax proceeding shall be upon those claiming exemption by reason of the alleged nonresidence of the deceased. The wife of any person who would be deemed a resident under this section shall also be deemed a resident and her estate subject to the payment of a transfer tax as herein provided, unless said wife has a domicile separate from him.

§ 244. Exemptions in article one not applicable.

The exemptions enumerated in section four of this chapter shall not be construed as being applicable in any manner to the provisions of this article.

§ 245. Limitation of time. The provisions of the code of civil procedure relative to the limitation of time of enforcing a civil remedy shall not apply to any proceeding or action taken to levy, appraise, assess, determine or enforce the collection of any

tax or penalty prescribed by this article, and this section shall be construed as having been in effect as of date of the original enactment of the inheritance tax law, provided, however, that as to real estate in the hands of bona fide purchasers, the transfer tax shall be presumed to be paid and cease to be a lien as against such purchasers after the expiration of six years from the date of accrual.

ARTICLE 11**Tax on Mortgages**

- 250. Definitions.
- 251. Exemption from local taxation.
- 252. Exemptions.
- 253. Recording tax.
- 254. Optional tax on prior mortgages.
- 255. Supplemental mortgages.
- 256. Mortgages for indefinite amounts or for continuing obligations.
- 257. Payment of taxes.
- 258. Effect of nonpayment of taxes.
- 259. Trust mortgages.
- 260. Determination and apportionment by the state commission.
- 261. Payment over and distribution of taxes.
- 262. Expenses of officers.
- 263. Supervisory power of tax commission and controller.
- 264. Tax on prior advance mortgages.
- 265. Tax a lien; exceptions.
- 266. Enforcement; procedure.
- 267. Idem; where recovery is had against trust mortgagee.

§ 250. Definitions. The term "real property" as used in this article, in addition to the definition thereof contained in section two of this chapter, includes everything a conveyance or mortgage of which can be recorded as a conveyance or mortgage of real property under the laws of the state. The term "mortgage" as used in this article includes every mortgage or trust which imposes a lien on or affects the title to real property, notwithstanding that such property may form a part of the security for the debt or debts secured thereby. Execution of a deed or contract for the sale of real property under which the vendor

or is entitled to possession shall be deemed to be mortgages for the purpose of this article and shall be taxable at the amount paid on such contracts. A contract or agreement by which indebtedness secured by any mortgage is increased or added shall be deemed a mortgage of real property for the purpose of this article, and shall be taxable as such upon the amount of increase or addition.

251. Exemption from local taxation. All mortgages of real property situated within the state which are taxed under this article and the debts and the obligations which they secure, together with the paper writings evidencing the same, shall be exempt from other taxation by the state, counties, cities, towns, villages, school districts and other local subdivisions of the state, except that such mortgage shall not be exempt from the taxes imposed by sections twenty-four to twenty-four-g, both inclusive, of chapter one hundred and eighty-seven, one hundred and eighty-eight, one hundred and eighty-nine and article ten of this chapter.

252. Exemptions. No mortgage of real property situated within this state shall be exempt, and no person or corporation owning any debt or obligation secured by mortgage of real property situated within this state shall be exempt, from the taxes imposed by this article by reason of anything contained in any statute, or by reason of any provision in any private act or order which is subject to amendment or repeal by the legislature, or by reason of nonresidence within this state or for any other cause.

253. Recording tax. A tax of fifty cents for each hundred dollars and each remaining major fraction thereof of the principal debt or obligation which is, or under any contingency may be secured at the date of the execution thereof at any time thereafter by a mortgage on real property situated in the state recorded on or after the first day of July, nine hundred and six, is hereby imposed on each such mortgage, and shall be collected and paid as provided in this article. If the principal debt or obligation which is or by any contingency may be secured by such mortgage recorded on or after the first

under this article have been paid, a supplemental instrument or mortgage is recorded for the purpose of correcting or perfecting any recorded mortgage, or pursuant to some provision or covenant therein, or an additional mortgage is recorded imposing the lien thereof upon property not originally covered by or not described in such recorded primary mortgage for the purpose of securing the principal indebtedness which is or under any contingency may be secured by such recorded primary mortgage, such additional instrument or mortgage shall not be subject to taxation under this article, unless it creates or secures a new or further indebtedness or obligation other than the principal indebtedness or obligation secured by or which under any contingency may be secured by the recorded primary mortgage, in which case, a tax is imposed as provided by section two hundred and fifty-three of this chapter on such new or further indebtedness or obligation, and shall be paid to the proper recording officer at the time such instrument or additional mortgage is recorded. If at the time of recording such instrument, or additional mortgage any exemption is claimed under this section, there shall be filed with the recording officer and preserved in his office a statement under oath of the facts on which such claim for exemption is based. The determination of the recording officer upon the question of exemption shall be reviewable by the tax commission.

§ 256. Mortgages for indefinite amounts or for contract obligations. If the principal indebtedness secured or which by any contingency may be secured by a mortgage is not determinable from the terms of the mortgage, or if a mortgage is given to secure the performance by the mortgagor or any other person of a contract obligation other than the payment of a specific sum of money and the maximum amount secured or which by any contingency may be secured by the mortgage is not expressed therein, such mortgage shall be taxable under section two hundred and fifty-three of this chapter upon the value of the property covered by the mortgage, which shall be determined by the recording officer to whom such mortgage is presented for record, unless at the time of presenting such mortgage for record the

owner thereof shall file with the recording officer a sworn statement of the maximum amount secured or which under any contingency may be secured by the mortgage. If such maximum amount is expressed in the mortgage or in a sworn statement filed as required by this section, such amount shall be the basis for assessing the tax imposed by this article. A statement filed by the owner of a mortgage pursuant to this section shall thereafter at all times be binding upon and conclusive against such owner, the holders of any bonds or obligations secured by such mortgage and all persons claiming through the mortgagee any interest in the mortgage or the mortgaged premises. If the maximum amount secured or which by any contingency may be secured by the mortgage is not expressed in the mortgage or in a sworn statement as authorized by this section, the recording officer at the time such mortgage is offered for record may require the mortgagor or mortgagee to furnish him with proofs as to such facts as he deems necessary for the purpose of computing the value of the property covered by the mortgage and such proofs shall include an affidavit of appraisal of the value of the property made by at least two competent, disinterested persons and shall be preserved in his office. His determination and copies of the proofs as to the basis for computing the tax on such mortgage shall be forwarded to and subject to review by the state tax commission. Such mortgage shall not be recorded until the statement is filed or the proofs are furnished as required by this article.

§ 257. Payment of taxes. The taxes imposed by this article shall be payable on the recording of each mortgage of real property subject to taxes thereunder. Such taxes shall be paid to the recording officer of any county in which the real property or any part thereof is situated. It shall be the duty of such recording officer to indorse upon each mortgage a receipt for the amount of the tax so paid. Any mortgage so indorsed may thereupon or thereafter be recorded by any recording officer and the receipt for such tax indorsed upon each mortgage shall be recorded therewith. The record of such receipt shall be conclusive proof that the amount of tax stated therein has been paid upon such mortgage.

§ 258. Effect of nonpayment of taxes. No mortgage of real property shall be recorded by any county clerk or register, unless there shall be paid the tax imposed by and as in this article provided. No mortgage of real property which is subject to the taxes imposed by this article shall be released, discharged of record or received in evidence in any action or proceeding, nor shall any assignment of or agreement extending any such mortgage be recorded unless the taxes imposed thereon by this article shall have been paid as provided in this article. No judgment or final order in any action or proceeding shall be made for the foreclosure or the enforcement of any mortgage which is subject to the tax imposed by this article or of any debt or obligation secured by any such mortgage, unless the taxes imposed by this article shall have been paid as provided in this article; and whenever it shall appear that any mortgage has been recorded or that any advance has been made on a prior advance mortgage or on a corporate trust mortgage without payment of the tax imposed by this article there shall be paid in addition to the amount of the tax a sum equal to one per centum thereof for each month the tax remains unpaid, which sum shall be added to the tax and paid or collected therewith.

§ 259. Trust mortgages. In the case of mortgages made by corporations in trust to secure payment of bonds or obligations issued or to be issued thereafter, if the total amount of principal indebtedness which under any contingency may be advanced or accrue or which may become secured by any such mortgage which is subject to this article has not been advanced or accrued thereon or become secured thereby before such mortgage is recorded, it may contain at the end thereof a statement of the amount which at the time of the execution and delivery thereof has been advanced or accrued thereon, or which is then secured by such mortgage; thereupon the tax payable on the recording of the mortgage shall be computed on the basis of the amount so stated to have been so advanced or accrued thereon or which is stated to be secured thereby. Such statement shall thereafter at all times be binding upon and conclusive against the mortgagee, the holders of any bonds or obligations secured by such mortgage and all per-

sons claiming through the mortgagee any interest in the mortgage or in the mortgaged premises. Whenever a further amount is to be advanced under the original mortgage, or shall accrue thereon or become secured thereby, the corporation making such mortgage shall pay the tax on such amount at or before the time when such amount is to be advanced, accrues or becomes secured and shall, at the time of paying such tax, file in the office of the recording officer where such mortgage has been or is first recorded and with the tax commission a statement, verified by the secretary, treasurer or other proper officer, of said corporation of the amount of principal indebtedness to be so advanced, accruing or becoming secured, and the certification of any bond or bonds by the trust mortgagee shall be deemed an advance under this article. Such additional tax shall be paid to the recording officer where such mortgage has been or is first recorded and a receipt therefor shall be endorsed upon the mortgage and payment therefor shall be noted in the margin of the record of such mortgage and if requested a duplicate receipt for such payment shall also be given to the party paying such tax and the note of such payment or additional payment or such receipt shall have the same force and effect as the record of receipt of the tax which under this article is payable at or before the recording of the mortgage. If such additional tax is not paid as required by this section, the trust mortgagee shall not certify any bond or other obligation issued on account thereof. The corporation making such mortgage or the owner of the property which secures the mortgage debt shall annually within thirty days after July first, and until it shall appear by such statement that the maximum amount of principal indebtedness secured by such mortgage has been advanced, has accrued or become secured and the tax thereon paid, file in the office of the tax commission and the recording officer where such mortgage has been or is first recorded a statement, verified by the secretary, treasurer or other proper officer of said corporation, showing:

1. The name of the mortgagor and the mortgagee;
2. The date of the mortgage and the county where first recorded;

3. The maximum amount of principal debt or obligation which under any contingency may be secured by such mortgage;

4. The amount advanced on such mortgage during the year ending June thirtieth preceding, with the date and amount of each advancement;

5. In the case of a mortgage recorded prior to July first, nineteen hundred and six, the first annual statement filed under this section as hereby amended, shall state the total amount advanced prior to July first, nineteen hundred and six, and the date and the amount of each subsequent advancement to the end of the period covered by the statement.

A failure to file any statement required by this section within the specified time shall subject the corporation or other person required to file such statement to a penalty of not less than one dollar nor more than one hundred dollars for each one thousand dollars of the maximum amount of principal indebtedness which is or under any contingency may become secured by the mortgage, which penalty in the aggregate shall not exceed the sum of five thousand dollars recoverable by the attorney-general in an action brought in the name of the people of the state of New York.

§ 260. Determination and apportionment by the state tax commission. When the real property covered by a mortgage is situated in more than one tax district, the state tax commission shall deduct from the relative assessments of such real property in the respective tax districts covered by such mortgage any prior existing mortgage liens and shall then apportion the tax paid on such mortgage between the respective tax districts upon the basis of the relative assessments of such real property as the same appear on the last assessment-rolls less the deduction, if any. If, however, the whole or any part of the property covered by such a mortgage is not assessed upon the last assessment-roll or rolls of the tax district or districts in which it is situated, or is so assessed, as a part of a larger tract, that the assessed value cannot be determined, or if improvements have been made to such an extent as materially to change the value of the property so assessed, the tax commission may require the local assessors in the respective tax districts, or the mortgagor,

or mortgagee, to furnish sworn appraisals of the property in each tax district, and upon such appraisals shall determine the apportionment. If such mortgage covers real property in two or more counties, the tax commission shall determine the proportion of the tax which shall be paid by the recording officer who has received the same to the recording officers of the other counties in which are situated the tax districts entitled to share therein. When any recording officer shall pay any portion of a tax to the recording officer of another county, he shall forward with such tax a description sufficient to identify the mortgage on which the tax has been paid, and the recording officer receiving such tax shall note on the margin of the record of such mortgage the fact of such payment, attested by his signature. The tax commission shall make an order of determination and apportionment in respect to each such mortgage and file a certified copy thereof with the recording officer of each county in which a part of the mortgaged real property is situated.

When the real property covered by a mortgage is partly within the state and partly without the state it shall be the duty of the tax commission to determine what portion of the mortgage or of advancements thereon shall be taxable under this article. Such determination shall be made in the following manner: First: Determine the respective values of the property within and without the state, and deduct therefrom the amount of any prior existing mortgage liens, excepting such liens as are to be replaced by the advancements under consideration. Second: Find the ratio that the net value of the mortgaged property within the state bears to the net value of the entire mortgaged property. Third: Make the determination of the portion of the mortgage or of the advancements thereon which shall be taxable under this article by applying the ratio so found. If a mortgage covering property partly within and partly without the state is presented for record before such determination has been made, or at the time when an advance is made on a corporate trust mortgage or on a prior advance mortgage, there may be presented to the recording officer a statement in duplicate verified by the mortgagor or an officer or duly authorized agent of the mortgagor, in which shall be specified the net value of the property within

the state and the net value of the property without the state covered by such mortgage. One of such statements shall be filed by the recording officer and the other shall be forthwith transmitted by him to the state tax commission. The tax payable under this article before the determination by the tax commission shall be computed upon such portion of the principal indebtedness secured by the mortgage, or of the sum advanced thereon, as the net value of the mortgaged property within the state bears to the net value of the entire mortgaged property as set forth in such statement. The tax commission shall on receipt of the statement from the recording officer and on not less than ten days' notice served personally or by mail upon the mortgagor, the mortgagee and the state comptroller, proceed to make the required determination. In determining the separate values of the property within and without the state the tax commission shall consider only the tangible property, real and personal, except that leases of real property shall be deemed tangible property. For the purpose of determining such value the tax commission may require the mortgagor or mortgagee to furnish by affidavit or verified report such information or data as it may deem necessary, and may require and take the testimony of the mortgagor, mortgagee or any other person. A certified copy of the order of determination and apportionment shall be delivered personally or by mail to the mortgagor, the mortgagee and the state comptroller, and any tax under such determination which has not been paid shall be paid within ten days after service of such certified copy; if, however, the tax paid at the time of filing the statement hereinbefore specified with the recording officer is in excess of the tax determined to be payable, the certificate of determination and apportionment shall direct the recording officer to refund to the person paying such tax the amount of such excess; provided that no refund shall be made of any taxes paid pursuant to a previous determination.

The tax commission shall adopt rules to govern the procedure and the manner of taking evidence in all the matters provided for by this section and may require verified statements to be furnished either by boards of assessors, recording officers or other persons having knowledge in relation to such matters. Failure

on the part of any person or officer to furnish a statement or other data when required so to do pursuant to the provisions of this section shall render such person or officer liable to a penalty of one hundred dollars, to be recovered by the attorney-general in an action brought in the name of the people of the state of New York.

In making determination and apportionment under this section the tax commission shall consider all advancements made upon a mortgage after July first, nineteen hundred and six, in the aggregate, which aggregate shall be obtained by adding all advancements made after July first, nineteen hundred and six, to the last advancement and the total shall be treated as a whole mortgage, considering the status of the property as of the time the last advancement is made. In all cases under this section it * which it shall appear that the prior incumbrances exceed the assessed or appraised value of the property in one or more tax districts the commission may, by a process of equalization or otherwise, establish a basis of apportionment that will be equitable and fair.

§ 261. Payment over and distribution of taxes.

Upon the first day of each month the recording officer of each county shall pay over to the county treasurer all moneys received during the preceding month upon account of taxes paid to him as herein prescribed, after deducting the necessary expenses of his offices as provided in section two hundred and sixty-two, except taxes paid upon mortgages which under the provisions of section two hundred and sixty are to be apportioned by the tax commission between several counties, which taxes and money shall be paid over by him as provided by the determination of said tax commission within five days after the filing of said determination in his office. The county treasurer of each county shall on the first day of January, April, July and October in each year, after having deducted the necessary expenses of his office provided in section two hundred and sixty-two, transmit one-half of this net amount collected under the provisions of this article to the state treasurer and shall receive from the state treasurer a receipt therefor countersigned by the comptroller. The remaining portion thereof in the counties of New York.

* So in the original.

Kings, Queens, Richmond and Bronx shall be paid into the general fund of the city of New York and be applied to the reduction of taxation, and in the other counties of the state the remaining portion shall be held by the respective county treasurers subject to the order of the board of supervisors as hereinafter provided. Prior to the first day of November in each year the recording officer shall cause to be prepared a statement containing a description of all mortgages upon which taxes have been paid by a reference to the date of each mortgage, the name of the mortgagor and mortgagee, the amount of the principal debt upon which the tax was paid together with the book and page where said mortgage is recorded, together with the tax district in which the mortgaged property is situated, and if situated in two or more tax districts the amount apportioned to each tax district by the tax commission, and the amount deducted for his necessary expenses as approved by the tax commission and shall file the statement with the clerk of the board of supervisors, and a copy thereof with the tax commission. The boards of supervisors of the several counties shall, on or before the fifteenth day of December in each year, ascertain from the statement filed with their clerk by the recording officer the location of the mortgaged property with respect to the several tax districts and the amount of tax properly to be credited to each tax district, which shall be applicable to the payment of state, county and city, or town expenses; except that where a town contains within its limits an incorporated village, or portion thereof, the supervisors shall apportion to the village or villages so much of the share credited to the said town as the assessed value of said village or portion thereof bears to twice the total assessed valuation of the town, and the remaining balance shall be applicable to the payment of state, county and town taxes. The board of supervisors of each county, on or before the fifteenth day of December each year, shall determine the respective sums applicable hereunder to each of the foregoing purposes and shall issue their warrant for the payment to the city treasurer or town supervisor, of the amount payable to said city or town, and their warrant for the payment to the village treasurer of the sum of money to which the village shall be entitled, which sum shall be credited to the general fund of the village.

§ 262. Expenses of officers. Recording officers and county treasurers shall severally be entitled to receive all their necessary expenses for the purposes of this article, including printing, hire of clerks and assistants, being first approved and allowed by the tax commission, which shall be retained by them out of the moneys coming into their hands.

§ 263. Supervisory power of tax commission and comptroller. The tax commission shall have general supervisory power over all recording officers in respect of the duties imposed by this article and they may make such rules and regulations for the government of recording officers in respect to the matters provided for in this article as they may deem proper, provided that such rules and regulations shall not be inconsistent with this or any other statute. Whenever a duly verified application for a refund of mortgage taxes, erroneously collected by a recording officer, is made to the tax commission it shall be the duty of such commission to determine the amount that has been erroneously collected and make an order directing such recording officer to refund the amount so determined from mortgage tax moneys in his hands, or which shall come to his hands, to the party entitled to receive it and charge such amount back to the tax district that may have been credited with the same. If any recording officer shall have collected and paid over to the treasurer of any county, a tax paid upon a mortgage which under the provisions of section two hundred and sixty of this chapter is to be apportioned by the tax commission between several counties before such apportionment has been made, or if any recording officer shall have paid over to such treasurer more money than required on account of mortgage taxes such recording officer shall make a report to the tax commission in the form of a verified statement of facts and said commission shall determine the method of adjustment and issue its order accordingly. The comptroller shall have general supervisory power over all county treasurers in respect to the duties imposed upon them by this article, and may make such rules and regulations, not inconsistent with this or any other statute, for the government of said county treasurers as he deems proper to secure a due accounting for all taxes and

moneys collected or received pursuant to any provision of this article. All recording officers and county treasurers shall furnish such bond, conditioned for the faithful and diligent discharge of the duties required of them respectively by this article, to the people of the state, within such time, with such sureties and in such penal amount, not exceeding twenty-five thousand dollars, as the comptroller may prescribe. The provisions of this section shall cover all transactions subsequent to July first, nineteen hundred and five.

§ 264. Tax on prior advance mortgages. Whenever any part of the amount of the principal indebtedness which is or under any contingency may be secured by a mortgage recorded prior to July first, nineteen hundred and six, is advanced after July first, nineteen hundred and six, the tax prescribed by section two hundred and fifty-three of this article is hereby imposed on the amount of principal indebtedness so advanced, which tax shall be payable at the same time and in the same manner as taxes imposed by section two hundred and fifty-nine of this article, and all the provisions of section two hundred and fifty-nine in relation to the time and manner of paying such tax, the filing of statements in relation to the time and amount of such advances, and penalties for failure to file the same shall apply to advances made under this section and the payment of a tax thereon, except that if the mortgagor is not a corporation, such statements shall be filed by the owner of the mortgage, who, for failure to do so, shall be subject to the penalties prescribed by such section. In case said mortgage was given to secure the payment of a series of bonds, the mortgagor may, at the time of paying such tax, present to the recording officer, the bonds representing the portion of the principal indebtedness secured by said mortgage upon which the tax is to be paid, and also file with said recording officer a statement verified by the mortgagor or an officer or duly authorized agent or attorney of the mortgagor specifying that said bonds, so presented, are the bonds representing that portion of the principal indebtedness secured by said mortgage upon which the tax is to be paid and that said bonds are secured by a mortgage recorded in

said office stating the date of said mortgage and the liber and page of the record of the same. It shall be the duty of such recording officer to indorse upon each of said bonds, so presented to him, a statement signed by him to the effect that the tax imposed by this article on that portion of the principal indebtedness secured by said mortgage represented by said bonds has been paid, and said statement shall be conclusive proof of such payment. Notwithstanding the exception contained in section two hundred and fifty-four, the record owner of any mortgage recorded prior to July first, nineteen hundred and six, other than a corporate trust mortgage, may file in the office of the recording officer where such mortgage is first recorded a statement in form and substance as required by section two hundred and fifty-four of this article, except that it shall specify and state the amount of all advancements made thereon prior to said date, giving the date and amount of each advancement and the amount of such prior advancements remaining unpaid, and thereby elect that the same be taxed under this article; and any mortgagor or mortgagee under a corporate trust mortgage given to secure a series of bonds or the owner of any such bond or bonds secured thereby may file in the office of the recording officer where such mortgage is first recorded a statement in form and substance as required by section two hundred and fifty-four of this article, except that it shall specify the serial number, the date and amount of each bond and otherwise sufficiently describe the same to identify it as being secured by such mortgage, and thereby elect that such bond or bonds be taxed under this article, and such bond or bonds shall be taxed upon the whole amount thereof notwithstanding the provisions of section two hundred and sixty of this article. A tax shall thereupon, in the case of mortgages other than corporate trust mortgages, be computed, levied and collected upon the amount of the principal debt or obligation represented by said unpaid prior advancements at the time of filing such statement, or, in the case of a corporate trust mortgage, upon the amount of the bond or bonds specified in the statement filed, at the rate prescribed by section two hundred and fifty-three of this article. Said bonds representing prior advancements under corporate trust mortgages and taxed as herein provided may be presented to the recording officer,

whose duty it is to collect said tax, for indorsement and he shall thereupon indorse upon each of said bonds a statement, attested by his signature, of the payment of the tax as provided in this section in respect to bonds representing subsequent advancements, and the record owner of any other mortgage taxed upon prior advancements as herein provided may present said mortgage to the recording officer and thereupon such officer shall note upon the same the filing of the statement and the amount of the tax paid, attested by his signature. In all such cases the recording officer shall note on the margin of the record of such mortgage the filing of such statement and the amount of the tax paid, and, in case of bonds secured by corporate trust mortgages, the serial number of each such bond. The words "bond" and "bonds" as used in this section shall be deemed to embrace all notes or other evidences of indebtedness secured by mortgages taxable under this section. In case of any mortgage taxable under this section, the portion of the indebtedness secured thereby upon which the tax imposed by this section is paid, and such portion only, shall be exempt from taxation under the provisions of section two hundred and fifty-one of this article. Whenever the tax imposed by section two hundred and sixty-four of this article as said section existed prior to May thirteenth, nineteen hundred and seven, has been paid with respect to any mortgage, no additional tax shall accrue on such mortgage under this section as hereby enacted and such mortgage and the debt or obligation secured thereby, shall continue to be entitled to the exemptions and immunities conferred by this article and all of the provisions of this article shall remain applicable to such mortgage. All taxes imposed by or which became due, payable or collectible on or before the thirtieth day of June, nineteen hundred and six, pursuant to chapter seven hundred and twenty-nine of the laws of nineteen hundred and five, and all taxes which under section two hundred and fifty-eight of this chapter became due and payable on the thirtieth day of July, nineteen hundred and six, and all other taxes, if any, which were imposed by chapter seven hundred and twenty-nine of the laws of nineteen hundred and five on any mortgage recorded prior to the first day of July, nineteen hundred and six, in respect to any period ending on or before the

first day of July, nineteen hundred and six, shall be imposed, become due, be payable and collectible and shall be paid over and distributed in the same manner, and with the same force and effect as if this article had not been enacted; and for the purpose of collecting, paying over, distributing and enforcing any such taxes, chapter seven hundred and twenty-nine of the laws of nineteen hundred and five shall be deemed to be in force, and the lien for such taxes shall attach and such taxes shall be levied and collected as provided in chapter seven hundred and twenty-nine of the laws of nineteen hundred and five, anything herein contained to the contrary notwithstanding.

§ 265. Tax a lien; exceptions. The tax in this article imposed shall be deemed and is hereby declared to be a lien upon the mortgage upon which such tax is imposed and upon the debt or obligation secured thereby, except that upon mortgages recorded prior to July first, nineteen hundred and six, such lien shall extend only to that portion thereof represented by the amount advanced subsequently to such date and to the debt or obligation secured by such advancement, and for the purpose of enforcing the payment of the tax in this article imposed, such mortgage and the debt thereby secured shall be deemed to be property within this state notwithstanding that such mortgage may be owned by or be in the possession of a person or corporation outside the state, and a copy thereof duly certified by the recording officer of any county in which such mortgage is recorded shall, for the purpose of enforcing the payment of such tax, be deemed to be, and shall have the same force and effect as the original mortgage and may be sold to satisfy such tax and upon a sale of the whole or any part thereof, shall carry with it and transfer to the purchaser all the rights, interests and obligations of the mortgagee therein named or his assignee or successor in interest in and to such mortgage and the debt secured thereby, or the part thereof to which such lien attaches, together with interest and costs.

§ 266. Enforcement; procedure. In case the tax imposed by this article is not paid as in this article provided, the tax commission may notify the attorney-general of such failure or refusal to pay and it shall then be the duty of the attorney-

general to enforce the payment of such tax, and for that purpose he may maintain an action in the name of the people of the state of New York, in any court of competent jurisdiction, either to sell such mortgage; or, he may maintain an action against the mortgagee or his assignee or successor in interest personally; or, whereby* stipulations contained in such mortgage it is made the duty of the mortgagor to pay such tax, then against the mortgagor or his successor in interest personally; or, in the case of a trust mortgage against the trust mortgagee, personally; or, he may pursue either, any or all such remedies. All actions instituted by the attorney-general, as herein provided, shall, if the amount involved is fifty dollars or more, be brought in the county of Albany. Where, in any action, a recovery is had there shall be added to the amount of such tax and included in the judgment, interest at the rate of one per centum per month on the amount of such tax, to be computed from the date on which such tax became due and payable, except that in the case of taxable mortgages heretofore recorded and upon which the tax imposed by this article has not been paid, and where, in such case, no penalty is prescribed by law for the nonpayment of such tax, interest shall be added at the rate of six per centum per annum. In any action brought as herein provided, where the judgment provides for the sale of the mortgage, such judgment shall also prescribe the time, place and manner of such sale and of the notice thereof to be given, and, in the discretion of the court, may direct that such sale be made by or under the direction of the comptroller or the recording officer of the county in which such mortgage was first recorded, and all money recovered in such action shall be paid by the attorney-general to the proper recording officer in satisfaction of such tax, and all costs recovered therein shall be paid into the state treasury.

§ 267. Idem; where recovery is had against trust mortgagee. In every case where recovery is had personally against a trust mortgagee as herein provided, and payment of the amount recovered has been made by such trust mortgagee, or where such trust mortgagee has voluntarily paid such tax, he shall be deemed to have and possess and to have become subrogated to

*So in original.

all the rights and interests in and to the tax lien imposed by section two hundred and sixty-five hereof, and may enforce the repayment of any such sum so paid by him with interest at the rate of six per centum per annum and for that purpose may maintain an action in his own name in any court in the state having jurisdiction, against any person, association or corporation liable to pay such tax, or for the sale of such mortgage and the debt secured thereby to which such lien attaches.

ARTICLE 12**Tax on Transfers of Stock**

Section 270. Amount of tax.

271. Stamps how prepared and sold.

271-a. Sale of stamps.

272. Penalty for failure to pay tax.

273. Canceling stamps; penalty for failure.

274. Contracts for dies; expenses how paid.

275. Illegal use of stamps; penalty.

275-a. Registration; penalty for failure.

276. Power of state comptroller.

277. Civil penalties; how recovered.

278. Effect of failure to pay tax.

279. Application of taxes.

280. Refund of tax erroneously paid.

§ 270. Amount of tax. There is hereby imposed and shall immediately accrue and be collected a tax, as herein provided, on all sales, or agreements to sell, or memoranda of sales of stock, and upon any and all deliveries or transfers of shares or certificates of stock, in any domestic or foreign association, company or corporation, made after the first day of June, nineteen hundred and five, whether made upon or shown by the books of the association, company or corporation, or by any assignment in blank, or by any delivery, or by any paper or agreement or memorandum or other evidence of sale or transfer, whether intermediate or final, and whether investing the holder with the beneficial interest in or legal title to said stock, or merely with the possession or use thereof for any purpose, or to secure the future payment of money, or the future transfer of any stock, on each hundred dollars of face value or fraction thereof, two cents, except in cases where the shares or certificates of stock are issued without designated monetary value, in which cases the tax shall be at the rate of two cents for each and every share of such stock. It shall be the duty of the person or persons making or effectuating the sale or transfer to procure, affix and cancel the stamps and pay the tax provided by this article. It is not intended by this act to impose

a tax upon an agreement evidencing the deposit of stock certificates as collateral security for money loaned thereon, which stock certificates are not actually sold, nor upon such stock certificates so deposited, nor upon mere loans of stock or the return thereof. The payment of such tax shall be denoted by an adhesive stamp or stamps affixed as follows: In the case of a sale or transfer, where the evidence of the transaction is shown only by the books of the association, company or corporation, the stamp shall be placed upon such books, and it shall be the duty of the person making or effectuating such sale or transfer to procure and furnish to the association, company or corporation the requisite stamps, and of such association, company or corporation to affix and cancel the same. Where the transaction is effected by the delivery or transfer of a certificate, the stamp shall be placed upon the surrendered certificate and canceled; and in cases of an agreement to sell, or where the sale is effected by delivery of the certificate assigned in blank, there shall be made and delivered by the seller to the buyer, a bill or memorandum of such sale to which the stamp provided for by this article shall be affixed and canceled. Every such bill or memorandum of sale or agreement to sell shall show the date of the transaction which it evidences, the name of the seller, the stock to which it relates, and the number of shares thereof. All such bills or memoranda of sale shall bear a number upon the face thereof and no more than one such bill or memorandum of sale made by the seller on any given day shall bear the same number. The aforesaid identification number of the bill or memorandum of sale shall in all cases be entered and recorded in the book of account required to be kept by section two hundred and seventy-six of this chapter; and no further tax is hereby imposed upon the delivery of the certificate of stock, or upon the actual issue of a new certificate when the original certificate of stock is accompanied by the duly stamped memorandum of sale as herein provided.

§ 271. Stamps, how prepared and sold. Adhesive stamps for the purpose of paying the state tax provided for by this article shall be prepared by the state comptroller, in such form, and of such denominations and in such quantities as he may from time

to time prescribe, and shall be sold by him to the person or persons desiring to purchase the same; he shall make provision for the sale of such stamps in such places and at such times as in his judgment he may deem necessary.

§ 271-a. Sale of stamps. No person, firm, company, association or corporation other than a corporation organized under the banking law of this state or under the national bank act of the United States, or a duly authorized agent of the comptroller, shall sell or expose for sale, traffic in, trade, barter or exchange any stamp issued pursuant to this article, and purchased or acquired by him after the time when this section as hereby amended takes effect, without first obtaining from the comptroller his written consent to sell, traffic in, trade, barter or exchange such stamps, except that in connection with a sale of or agreement to sell stock a broker or agent of the principal making such sale or agreement to sell may supply and affix the stamp or stamps required by this article. No person shall sell or expose for sale any stamp so purchased or acquired for a sum less than the face value thereof without the written consent of the comptroller. Any person lawfully in possession of unused stamps may request the comptroller for his consent to sell or dispose of the same. He shall present to the comptroller, if so required, a sworn statement setting forth the name and address of the owner and the party desiring to sell or dispose of said stamps, how, when and from whom the same were acquired and the name and address of the person or persons to whom it is proposed to sell or dispose of the same, and such other pertinent and relevant information as the comptroller may require. Thereupon the comptroller may give his written consent to sell the same. Upon the failure or refusal of the comptroller to give such consent the same may be enforced by mandamus. Any person violating any of the provisions of this section shall be guilty of a misdemeanor, and upon conviction thereof shall be punishable by a fine of not less than five hundred nor more than one thousand dollars, or by imprisonment for not more than six months, or by both such fine and imprisonment, in the discretion of the court.

§ 272. Penalty for failure to pay tax. Any person or persons liable to pay the tax by this article imposed, and any one who acts in the matter as agent or broker for such person or persons, who shall make any sale, transfer or delivery of shares or certificates of stock, without paying the tax by this article imposed, and any person who shall in pursuance of any sale, transfer or agreement, deliver any stock or evidence of the sale or transfer of or agreement to sell any stock, or bill or memorandum thereof, or who shall transfer or cause the same to be transferred upon the books or records of the association, company or corporation, and any association, company or corporation whose stock is sold or transferred, which shall transfer or cause the same to be transferred upon its books, without having the stamps provided for in this article affixed thereto, shall be deemed guilty of a misdemeanor, and upon conviction thereof shall pay a fine of not less than five hundred nor more than one thousand dollars, or be imprisoned for not more than six months or by both such fine and imprisonment, in the discretion of the court.

§ 273. Canceling stamps; penalty for failure. In every case where an adhesive stamp shall be used to denote the payment of the tax provided by this article, the person using or affixing the same shall write or stamp thereupon the initials of his name and the date upon which the same shall be attached or used, and shall cut or perforate the stamp in a substantial manner, so that such stamp cannot be again used; and if any person makes use of an adhesive stamp to denote the payment of the tax imposed by this article, without so effectually canceling the same, such person shall be deemed guilty of misdemeanor, and upon conviction thereof shall pay a fine of not less than two hundred nor more than five hundred dollars or be imprisoned for not less than six months, or both, in the discretion of the court.

§ 274. Contracts for dies; expenses, how paid. The state comptroller is hereby directed to make, enter into and execute for and in behalf of the state such contract or contracts for dies, plates and printing necessary for the manufacture of the stamps provided for by this article, and provide such stationery

and clerk hire together with such books and blanks as in his discretion may be necessary for putting into operation the provisions of this article; he shall be the custodian of all stamps, dies, plates or other material or thing furnished by him and used in the manufacture of such state tax stamps, and all expenses incurred by him and under his direction in carrying out the provisions of this article shall be paid to him by the state treasurer from any moneys appropriated for such purpose.

§ 275. Illegal use of stamps; penalty. Any person who shall willfully remove or alter or knowingly permit to be removed or altered the canceling or defacing marks of any stamp provided for by this article with intent to use such stamp, or who shall knowingly or willfully buy, prepare for use, use, have in his possession or suffer to be used any washed, restored or counterfeit stamp, and any person who shall intentionally remove or cause to be removed or knowingly permit to be removed any stamp, affixed pursuant to the requirements of this article, shall be guilty of a misdemeanor and on conviction thereof shall be liable to a fine of not less than five hundred nor more than one thousand dollars, or be imprisoned for not more than one year, or by both such fine and imprisonment, at the discretion of the court.

§ 275-a. Registration; penalty for failure. Every person, firm, company, association or corporation engaged in whole or in part in the making or negotiating of sales, agreements to sell, deliveries or transfers of shares or certificates of stock, or conducting or transacting a stock brokerage business, and every stock association, company or corporation which shall maintain a principal office or place of business within the state or which shall keep or cause to be kept within the state of New York a place for the sale, transfer or delivery of its stock, shall within ten days after the amendment to this section shall take effect if such a certificate shall not have been theretofore filed, or if at the time this act shall take effect, not engaged in such business or maintaining such principal office or place of business or such a place for the sale or transfer of its stock, within ten days after engaging in such business or after establishing such principal office or place of business or such a place for the sale or transfer of its stock, as the case

may be, file in the office of the comptroller a certificate setting forth the name under which such business is, or is to be, conducted or transacted, and the true or real full name or names of the person or persons conducting or transacting the same, with the postoffice address or addresses of said person or persons, unless the party so certifying be a corporation, in which event it shall set forth its said principal office or place of business and when and where incorporated. Said certificate shall be executed and duly acknowledged by the person or persons so conducting or intending to conduct said business or by the president or secretary of the corporation as the case may be.

In the event of a change in the persons composing such firm, company or association or of the address of any such person, firm, company, association or corporation, or termination of such business or relationship, a like certificate setting forth the facts with respect to such change or termination shall within ten days thereafter be filed in the office of the comptroller.

Any such person, firm, company, association or corporation who shall fail to comply with the provisions of this section shall be guilty of a misdemeanor, and upon conviction thereof shall pay a fine of not less than one hundred dollars nor more than five hundred dollars or be imprisoned for not more than six months or by both such fine and imprisonment, in the discretion of the court.

§ 276. Power of state comptroller. Every person, firm, company, association or corporation, engaged in whole or in part in the making or negotiating of sales, agreements to sell, deliveries or transfers of shares or certificates of stock, or conducting or transacting a brokerage business, shall keep or cause to be kept at some accessible place within the state of New York, a just and true book of account, in such form as may be prescribed by the comptroller, wherein shall be plainly and legibly recorded in separate columns, the date of making every sale, agreement to sell, delivery or transfer of shares or certificates of stock, the name of the stock and the number of shares thereof, the face value of the stock, the name of the seller or transferrer, the name of the purchaser or transferee and the number and face value of the adhesive stamps affixed and the identifying number of the bill or

memorandum of sale used as provided for by section two hundred and seventy of this chapter.

Every association, company or corporation shall keep or cause to be kept at some accessible place within the state of New York, a stock certificate book and a just and true book of account, transfer ledger or register, in such form as may be prescribed by the comptroller, wherein shall be plainly and legibly recorded in separate columns the date of making every transfer of stock, the name of the stock and the number of shares thereof, the serial number of each surrendered certificate, the name of the party surrendering such certificate, the serial number of the certificate issued in exchange therefor, the number of shares covered by said certificate, the name of the party to whom said certificate was issued and evidence of the payment of the tax provided for by section two hundred and seventy of this chapter, which evidence, however, shall be provided in one of the following manners and not otherwise, to wit:

(a) By attaching to the stock certificate surrendered for transfer, the stamps required for such transfer, or

(b) If the stamps are not attached to the certificate, but are attached to the bill or memorandum of sales effecting or evidencing the transfer of such certificate, by attaching to said certificate the said bill or memorandum of sale with stamps attached, or

(c) If the stamps covering the transfer are attached to a bill or memorandum effecting a transfer of one or more certificates or to one or more certificates included in said transfer, a notation must be made upon such certificates, bill or memorandum, as the case may be, clearly specifying and identifying the certificate or certificates of stock to the sale or transfer of which the said stamps apply, or

(d) If the bill or memorandum bearing such stamps is not attached to the surrendered certificate or certificates to which it applies, a notation must be made upon such bill or memorandum stating the serial number or numbers of the certificates to which said bill or memorandum applies, as provided by section two hundred and seventy of this chapter. It shall also retain and keep all surrendered or canceled shares or certificates of its stock and all memoranda relating to the sale or transfer of any thereof. All

such books of account, transfer ledgers, registers and stock certificate books, shall be retained and kept as aforesaid for a period of at least two years subsequent to the date of the last entry made therein as herein required; and all such surrender or canceled shares or certificates of stock and memoranda relating to the sale or transfer of stock, shall be retained and kept for a period of at least two years from the date of the delivery thereof. For the purpose of ascertaining whether the tax imposed by this article has been paid, all such books of account, transfer ledgers, registers, stock certificate books, surrendered or canceled shares or certificates of stock and memoranda relating to the sale or transfer thereof, shall at all times between the hours of ten o'clock in the forenoon and three o'clock in the afternoon, except Saturdays, Sundays and legal holidays, be open to examination by the comptroller or his duly authorized representative.

The comptroller may enforce his right to examine such books of account and bills or memoranda of sale or transfer; and such transfer ledger, register and stock certificate books and surrendered or canceled shares or certificates of stock by mandamus. If the comptroller ascertains that the tax provided for in this article has not been paid, he shall bring an action in his name as such comptroller, in any court of competent jurisdiction for the recovery of such tax and for any penalty incurred by any person under the provisions of this article.

Every person, firm, company, association or corporation who shall fail to keep such book of account or bills or memoranda of sale or transfer, or transfer ledger, register or stock certificate book or surrendered or canceled shares or certificates of stock as herein required, or who alters, cancels, obliterates or destroys any part of said records, or makes any false entry therein, or who shall refuse to permit the comptroller or any of his authorized representatives freely to examine any of said books, records or papers at any of the times herein provided, or who shall in any other respect violate any of the provisions of this section shall be deemed guilty of a misdemeanor and on conviction thereof shall for each and every such offense pay a fine of not less than five hundred dollars nor more than five thousand dollars, or be imprisoned not less than three months nor more than two years, or both in the discretion of the court.

§ 277. Civil penalties; how recovered. Any person, firm, company, association or corporation who shall violate any of the provisions of section two hundred and seventy or section two hundred and seventy-two of this chapter shall in addition to the penalties herein provided forfeit to the people of the state a civil penalty of ten dollars for each and every share of stock so sold or transferred, or transferred or entered upon the books of the corporation, as the case may be, without the payment of the tax by this article imposed thereon. Any person who shall violate any of the other provisions of this article shall in addition to the penalties hereinbefore provided forfeit to the people of the state of* civil penalty of five hundred dollars for each and every such violation.

The state comptroller shall bring an action in his name as such comptroller in any court of competent jurisdiction for the recovery of any civil penalty; and all moneys collected by him shall be paid into the state treasury. In an action against a corporation or its transfer agent to recover a penalty because of its transfer of stock upon the books or records of the corporation without requiring the payment of the tax by this article imposed. the failure of the corporation or its transfer agent, on the demand of the comptroller or his duly authorized representative, to produce the surrendered certificate or memoranda of sale with the required stamps attached, shall constitute prima facie proof of the nonpayment of the tax imposed by section two hundred and seventy of this chapter.

§ 278. Effect of failure to pay tax. No transfer of stock made after June first, nineteen hundred and five, on which a tax is imposed by this article, and which tax is not paid at the time of such transfer, shall be made the basis of any action or legal proceedings, nor shall proof thereof be offered or received in evidence in any court in this state.

§ 279. Application of taxes. The taxes imposed under this article and the revenues thereof shall be paid by the state comptroller into the state treasury and be applicable to the general fund, and to the payment of all claims and demands which are a lawful charge thereon.

* So in original.

§ 280. Refund of tax erroneously paid. If any stamp or stamps shall have been erroneously affixed to any book, certificate of stock, or bill or memorandum of sale, the comptroller may, upon presentation of a claim for the amount of such stamp or stamps and upon the production of evidence satisfactory to him that such stamp or stamps was or were so erroneously affixed so as to cause loss to the person or persons making such claim, pay such amount, or such part thereof as he may allow, to such claimant out of any moneys appropriated for that purpose. Such claims shall be presented to the comptroller in writing, duly verified, and shall state the full name and address of the claimant, the date of such erroneous affixing, the face value of such stamp or stamps and shall describe the instrument to which the stamp or stamps were affixed and contain such evidence as may be available upon which the demand for such refund is based. Such claims shall be presented within ninety days after such erroneous affixing unless such affixing shall have taken place prior to the date on which this act shall take effect, in which case such claim shall be presented within ninety days after the date on which this act shall take effect. If the comptroller rejects a claim or any part thereof, the claimant may file a claim for the recovery of such sum as the comptroller shall have refused to allow, with the court of claims, which shall constitute a private claim against the state and shall be subject to all the provisions of law governing such claims, except that all claims so presented shall be filed with the court of claims within ninety days from the date on which such claim shall be rejected by the comptroller. For the purposes of this section, the comptroller's decision shall be deemed to have been made at the time of the depositing of a copy of such decision in the post-office inclosed in a duly post-paid wrapper and directed to the person making such claim at the address contained in the verified claim presented to the comptroller as hereinbefore provided.

ARTICLE 13'**Procedure**

Section 290. Contents of petition.

291. Allowance of writ of certiorari.

292. Return to writ.

293. Proceedings upon return.

293a. Special proceedings concerning special franchise tax assessments.

294. Costs.

295. Appeals.

296. Refund of tax paid upon illegal, erroneous or unequal assessment.

297. When county court may apportion tax.

298. Application to county court where taxpayer has removed from the county.

299. Supplementary proceedings to collect tax.

300. No fine or imprisonment for nonpayment of tax.

301. Dismissal of suits or proceedings.

302. Cancellation of personal tax where it is void for want of jurisdiction.

303. Power of county court when collector fails to pay over.

304. Payment of moneys collected.

305. Collection of deficiency from collector's bondsmen.

306. Attorney-general to bring action for sequestration.

307. Settlement of conflicting claims to surplus of tax sale.

§ 290. Contents of petition. Any person assessed upon any assessment-roll, claiming to be aggrieved by any assessment for property therein, may present to the supreme court a petition duly verified setting forth that the assessment is illegal, specifying the grounds of the alleged illegality, or if erroneous by reason of overvaluation, stating the extent of such overvaluation or if unequal in that the assessment has been made at a higher proportionate valuation than the assessment of other property on the same roll by the same officers, specifying the instances in

which such inequality exists, and the extent thereof, and stating that he is or will be injured thereby. Such petition must show that the application has been made in due time to the proper officers to correct such assessment. Two or more persons assessed upon the same roll who are affected in the same manner by the alleged illegality, error or inequality, may unite in the same petition.

§ 291. Allowance of writ of certiorari. Such petition must be presented to a justice of the supreme court or at a special term of the supreme court in the judicial district in which the assessment complained of was made, within fifteen days after the completion and filing of the assessment-roll and the first posting or publication of the notice thereof as required by this chapter. Upon the presentation of such petition, the justice or court may allow a writ of certiorari to the officers making the assessment, to review such assessment, and shall prescribe therein the time within which a return thereto must be made and served upon the relator's attorney, which shall not be less than ten days, and may be extended by the court or a justice thereof. Such writ shall be returnable to a special term of the supreme court of the judicial district in which the assessment complained of was made. The allowance of the writ shall not stay the proceedings of the assessors or other persons to whom it is directed or to whom the assessment is delivered, to be acted upon according to law.

§ 292. Return to writ. The officers making a return to such writ shall not be required to return the original assessment-roll or other original papers acted upon by them, but it shall be sufficient to return certified or sworn copies of such roll or papers, or of such portions thereof as may be called for by such writ. The return must concisely set forth such other facts as may be pertinent and material to show the value of the property assessed on the roll and the grounds for the valuation made by the assessing officers and the return must be verified.

§ 293. Proceedings upon return. If it shall appear upon the return to any such writ that the assessment complained of is illegal or erroneous or unequal for any of the reasons alleged in the petition, the court may order such assessment, if illegal, to be

**WHAT ONE CITY OF NEW YORK STATE DID IN
1916 IN ASSESSING REAL ESTATE**

**The City of New Rochelle, Westchester County, Increased Its Real
Estate Assessment from \$41,243,760 in 1915
to \$62,373,096 in 1916**

stricken from the roll, or if erroneous or unequal, it may order a reassessment of the property of the petitioner, or the correction of the assessment upon the roll, in whole or in part, in such manner as shall be in accordance with law, or as shall make it conform to the valuations and assessments of other property upon the same roll and secure equality of assessment. If upon the hearing it shall appear to the court that testimony is necessary for the proper disposition of the matter, it may take evidence or may appoint a referee to take such evidence as it may direct, and report the same to the court, with his findings of fact and conclusions of law, which shall constitute a part of the proceedings upon which the determination of the court shall be made. Upon such hearing the parties to the proceeding may mutually agree upon the number of pieces of property to be valued and the number of witnesses to be sworn on the subject of the value of such properties. But in case the parties fail to so agree, then upon application of either party the court shall determine the number of witnesses to be sworn and the number of the pieces of property to be valued and shall limit the same to such number as the court shall deem reasonable.

§ 293-a. Special proceedings concerning special franchise tax assessments. When the writ is obtained to review a special franchise assessment made pursuant to the provisions of article two of this chapter, upon the filing of the return to the writ the court may take such evidence as it may deem necessary, or may appoint a referee to take evidence and to hear, try and determine all questions raised by the petition and the return thereto and to make his findings and determinations therein, or, on motion of either party, the court may direct the place of trial changed to the county in which the special franchise under review is situated, and on an order duly entered granting such motion, the place of trial shall be deemed changed to the county designated and the papers and proceedings shall be certified to that county in the manner now provided by law in the case of a change in the place of trial of an action and all subsequent proceedings shall be had in the county so designated, as if the special proceedings had been originally instituted in

that county, and the court may, upon the application of the attorney-general, upon cause shown, vacate any reference heretofore made in any proceeding instituted to review a special franchise assessment, made pursuant to the provisions of article two of this chapter. The governor may, upon the application of the attorney-general, upon cause shown, appoint extraordinary terms of the supreme court to be held in any judicial district and designate a justice to preside thereat, to try such special franchise cases. Such extraordinary term shall have jurisdiction over all special franchise cases arising in any tax district within the judicial district for which the term is appointed, without regard to the county in which the term is being held, and either party to a proceeding to review a special franchise assessment may at any time bring the proceeding on for a hearing or trial before said extraordinary term by serving upon the other party sixteen days' notice thereof by mail or fourteen days' notice personally. A new assessment or correction of an assessment made by order of the court shall have the same force and effect as if it had been so made by the proper officers within the time prescribed by law for making such assessment.

§ 294. Costs. Costs shall not be allowed against the officers whose proceedings may be reviewed under any such writ unless it shall appear to the court that they acted with gross negligence or in bad faith or with malice in making the assessment complained of. If the writ shall be quashed or the assessment confirmed, or if the assessment complained of shall be reduced by an amount less than half the reduction claimed before the assessing officers, costs and disbursements shall be awarded against the petitioner. If the assessment shall be reduced by an amount greater than half the reduction claimed before the assessing officers, costs and disbursements shall be awarded against the tax district represented by the officers whose proceedings may be reviewed. The costs and disbursements shall not exceed those taxable in an action upon the trial of an issue of fact in the supreme court, except that if evidence shall be taken there shall be included in the taxable costs and disbursements the expense of furnishing to the court or to the referee a copy of the stenographer's minutes of the evidence taken.

§ 295. Appeals. An appeal may be taken by either party from an order, judgment or determination under this article as from an order, and it shall be heard and determined in like manner as appeals in the supreme court from orders. All issues and appeals in any proceeding under this article shall have preference over all other civil actions and proceedings in all courts.

§ 296. Refund of tax paid upon illegal, erroneous or unequal assessment. If in a final order in any such proceeding it has been or shall be ordered or adjudged or determined that the assessment complained of was illegal, erroneous or unequal, and correcting or directing correction thereof, and such order shall not be made in time to enable the assessors or other officers to make a new or corrected assessment for the use of the board of supervisors or for the use of the town, village, city, school or special district officers levying any tax upon such property, the assessment of which has been or shall be so ordered or adjudged or determined to be illegal, erroneous or unequal, then any tax collected or to be collected upon such illegal, erroneous or unequal assessment shall be refunded as follows:

1. When such tax upon such illegal, erroneous or unequal assessment shall have been levied by the board of supervisors, then at an annual session of the board of supervisors held after the order for such correction has been granted and entered there shall be audited and allowed to the petitioner or other person who shall have paid such tax, and included in the tax levy of the town, village, city or special district in which the property is situated, made next after the entry of such order, and paid to the petitioner, or other person paying the tax, the amount paid by him, in excess of what the tax would have been if the assessment had been made as ordered, adjudged or determined by such order of the court, together with the interest thereon from the date of payment. In case the amount deducted from such assessment by such order exceeds ten thousand dollars, so much of the tax as shall be refunded by reason of such corrected assessment, other than the proportion or percentage thereof collected for such town, village, city or special district purposes, shall be levied upon the county at large and paid with interest, to the petitioner or other person

paying the tax without further audit; and the board of supervisors shall audit and levy upon such town, village, city or special district, the proportion or percentage of such excess of tax collected for such town, village, city or special district purposes, which shall be collected and paid with interest to the petitioner, or other person paying the tax, without other or further audit.

2. When a tax, or any part thereof upon such illegal, erroneous or unequal assessment shall have been levied by the proper officers of any city or village, solely for the benefit and purposes of such city or village, then the common council or other auditing officer or officers of such city or village shall immediately after such correction audit and allow, to the petitioner or other person who shall have paid such tax, or the part thereof levied solely for the benefit and purposes of such city or village, and include in the tax levy of such city or village in which the property is situated made next after the entry of such order and cause to be paid to such petitioner or other person paying such tax, or the part thereof levied solely for the benefit and purposes of such city or village, the amount paid by him in excess of what the tax or the part thereof levied solely for the benefit and purposes of such city or village, would have been if the assessment had been as ordered, adjudged or determined by such order of the court, together with interest thereon from the date of the payment.

3. When a tax shall have been levied and collected in any school district of this state upon any property within such district on any assessment value thereof which shall have been ascertained from a town assessment-roll and which assessment upon such town roll shall have been ordered, adjudged or determined by order of the court as aforesaid to have been illegal, erroneous or unequal and which assessment though made by town assessors was adopted and was used in such district for the purpose of taxation for school purposes, then and in such case the trustees of such school district shall audit and allow and cause to be paid to the petitioner, or other person who shall have paid such tax, the amount paid by him in excess of what the school tax would have been in such case if the assessment had been made as ordered, adjudged or determined by such order of the court together with interest thereon from the date of the payment.

Application to the proper officer for the audit and allowance of such moneys must be made by the petitioner or other person paying such tax within three years after the entry of the final order ordering or adjudging or determining such assessment to have been illegal, erroneous or unequal; provided that the time of the pendency of any appeal in any such proceeding or from any such order shall not be deemed any part of such three years.

§ 297. When county court may apportion tax.

When the premises of one person shall have been wrongfully assessed and taxed in with the premises of another, the person aggrieved thereby may, upon application to the county court of the county in which the property is situated, on petition duly verified, and on eight days' notice to the assessors of the town in which the premises are situated, and to the party whose premises are included in such wrongful assessment, have such assessment and tax apportioned by such county court. The county court shall take such evidence as may be necessary to determine the facts, and shall fix and specify the amount of the assessment and tax properly chargeable to the petitioner's property, and to the other party chargeable therewith. The collector of the town, upon receiving a copy of the order of the county court, shall forthwith change the assessment-roll and tax to conform to such order, and shall receive the amount apportioned upon the premises of the petitioner in full for the tax upon such property.

§ 298. Application to county court where taxpayer has removed from the county. If it shall satisfactorily appear by affidavit to the county court of any county that a tax legally levied therein can not be collected because of the removal of the person taxed to any other county of the state, such court shall, upon application of the collector of any tax district or of the county treasurer of the county, grant an order, directed to the sheriff of the county where such person may be, to collect the same out of his personal property with interest at the rate of eight per centum per annum from the date of said order. Such order shall be filed in the office of the clerk of the county in which it is granted, and a certified copy thereof delivered to

the constable or sheriff of the county where the person liable for the tax may be, and such constable or sheriff, on receiving the same shall execute it, and make a like return, and be entitled to the same fees and subject to the same liabilities and penalties for neglect as upon execution from any court of record. The sheriff receiving such moneys shall pay the same to the county treasurer of the county where it was levied, to the credit of the town in which it was assessed.

§ 299. Supplementary proceedings to collect tax.

If a tax exceeding ten dollars in amount levied against a person or corporation is returned by the proper collector uncollected for want of personal property out of which to collect the same, the supervisor of the town or ward, or the county treasurer or the president of the village, if it is a village tax, may, within one year thereafter, apply to the court for the institution of proceedings supplementary to execution, as upon a judgment docketed in such county, for the purpose of collecting such tax and fees, with interest thereon from the fifteenth day of February after the levy thereof. Such proceedings may be taken against a corporation, and the same proceedings may thereupon be had in all respects for the collection of such tax as for the collection of a judgment by proceedings supplementary to execution thereon against a natural person, and the same costs and disbursements may be allowed against the person or corporation examined as in such supplementary proceedings but none shall be allowed in his or its favor. The tax, if collected in such proceeding, shall be paid to the county treasurer or to the supervisor of the town, and if a village tax, to the treasurer of the village. The costs and disbursements collected shall belong to the party instituting the proceedings, and shall be applied to the payment of the expense of such proceeding. The president of a village and a county treasurer shall have no compensation for any such proceeding. A supervisor shall have no other compensation except his per diem pay for time necessarily spent in the proceeding.

§ 300. No fine or imprisonment for nonpayment of tax. Neglect or refusal to pay any tax shall not be punishable as a contempt or as misconduct; and no fine shall be imposed for such nonpayment, nor shall any person be imprisoned

or otherwise punishable on account of nonpayment of any tax, or of any fine imposed for refusal or neglect to pay such tax. This section shall not apply to proceedings supplementary to execution upon judgments recovered for taxes.

§ 301. Dismissal of suits or proceedings. Where the person or corporation against whom a proceeding or suit is brought to collect a personal tax in arrears is unable for want of property to pay the tax in whole or in part, or where for other reasons upon the facts as they existed either before or after the assessment was made it appears to the court just that said tax should not be paid, the court may dismiss such suit or proceeding absolutely, without costs, or on payment of such part of the tax as may be just or on payment of costs, and may direct the cancellation or reduction of the tax.

§ 302. Cancellation of personal tax where it is void for want of jurisdiction. If a personal tax, levied against a person or corporation, is void for want of jurisdiction of such person or corporation and has been returned by the proper collector uncollectible for want of personal property out of which to collect the same, the person or corporation against whom the said tax was levied may then apply to the supreme or county court in the county in which is located the tax district where said tax was levied, for an order cancelling the said tax, and upon notice to the president of the village, county treasurer, supervisor of the town or, in the case of a city, upon notice to its attorney or to the corporation counsel, and upon satisfactory proof by affidavit, the court shall make an order directing the cancellation of said tax from the assessment roll by the county treasurer, comptroller, or other officer in whose custody and control the said roll may be.

§ 303. Power of county court when collector fails to pay over. If any collector shall neglect or refuse to pay over the moneys collected by him, to any of the persons to whom he is required to pay the same by his warrant, or to account for the same as unpaid, the county court, on proof of such fact by affidavit, on application of the county treasurer, shall make an

order directed to the sheriff of the county, commanding him to levy such sum as shall remain unpaid by such collector out of his property, personal and real, and pay the same to the county treasurer, within sixty days from the date of such order. The sheriff shall cause the same to be executed, and pay to the county treasurer the money levied by virtue thereof, deducting for his fees the same compensation that the collector would have been entitled to retain. If the whole sum due from the collector, or if a part only, or if no part thereof, shall be collected, the sheriff shall state the fact in his return, which shall be made as in the case of an execution, and the county treasurer shall give notice to the supervisor of the town, city or division thereof, of any amount which may remain due from such collector. If the sheriff shall neglect to execute the order, or to pay over the money collected thereon, within the time limited thereby, he shall be liable therefor as in case of an execution, and the county treasurer shall immediately prosecute such sheriff and his sureties for the sum due from him, which sum when collected shall be paid into the county treasury.

§ 304. Payment of moneys collected. The county treasurer shall pay over the moneys received from the sheriff upon such order in the manner directed by the warrant to the collector. If the whole amount of moneys due from the collector shall not be collected on such warrant, or otherwise, the county treasurer shall first retain the amount which ought to have been paid to him before making any payment to the town officers.

§ 305. Collection of deficiency from collector's bondsmen. If it appears that the whole or any part of the moneys due from the collector has not been thus collected, the county treasurer shall forthwith give notice to the supervisor of the town or ward of the amount still due from such collector. The supervisor shall forthwith cause the undertaking of the collector to be prosecuted, and shall be entitled to recover thereon the sum due from the collector with costs of the action. The moneys received shall be applied and paid by the supervisor in the same manner as they should have been by the collector.

§ 306. Attorney-general to bring action for sequestration. It shall be the duty of the attorney-general, on being informed by the comptroller, tax commission or by the county treasurer of any county that any incorporated company refuses or neglects to pay the taxes imposed upon it, pursuant to articles one and two of this chapter, to bring an action in the supreme court for the sequestration of the property of such corporation and the court may so sequester the property of such corporation for the purpose of satisfying taxes in arrear, with the cost of prosecution, and may, also, in its discretion, enjoin such corporation and further proceedings under its charter until such tax and the costs incurred in the action shall be paid. The attorney-general may recover such tax with costs from such delinquent corporation by action in any court of record.

§ 307. Settlement of conflicting claims to surplus of tax sale. Whenever a surplus from the sale of any property for unpaid taxes in the hands of the supervisor of a town shall be claimed by any person other than the person for whose tax such property was sold, and such claim shall not be settled by a stipulation filed with the supervisor, as provided by this chapter, such claimant may maintain an action against such person, or such person may maintain an action against such claimant, to recover such money and, for the purposes of such action, the defendant shall be deemed to be in possession of the surplus in the hands of the supervisor. Upon the production of a certified copy of a final judgment, rendered in favor of either party, the supervisor shall pay such surplus to the party recovering the same. No other cause of action shall be joined, nor any set-off or counterclaim be allowed in an action brought pursuant to this section, and if an execution issue on a judgment rendered in such action it shall direct that the costs only of such judgment be levied thereon.

ARTICLE 14**Laws Repealed; When to Take Effect**

Section 320. Laws repealed.

321. When to take effect.

§ 320. Laws repealed. Of the laws enumerated in the schedule hereto annexed, that portion specified in the last column is hereby repealed.

§ 321. When to take effect. This chapter shall take effect immediately.

[Schedule of laws or portion of laws repealed by this act follow Article 15.]

ARTICLE 15**Tax on Investments****Section 330. Definitions.**

331. Payment of tax on investments.

332. Stamps; how prepared and used.

333. No exemption unless stamps are affixed and canceled.

334. Contracts for dies; New York city office; expenses, how paid.

335. Illegal use of stamps; penalty.

336. No deduction of debts against taxable investment.

337. Application of taxes.

338. Exemption where tax has been paid on secured debts before May first, nineteen hundred and fifteen.

339. Exemption where tax has been paid on secured debts between May first, nineteen hundred and fifteen and December thirty-first, nineteen hundred and sixteen.

340. Apportionment of value of investment secured by mortgage of property situate partly within and partly without the state.

§ 330. Definitions. The word "investments," as used in this article, shall include: Any bond, note, debt, debenture, equipment bond or note, or written or printed obligation, forming part of a series of similar bonds, notes, debts, debentures, written or printed obligations, which by their terms are payable one year or more from their date of issue and which are either secured by a mortgage, pledge, deposit, or deed of trust, of real or personal property, or both, or which are not secured at all; excepting bonds of this state or any civil division thereof and such bonds, notes, debts, debentures, written or printed obligations which are secured by a deed of trust or mortgage recorded in the state of New York on real property situated wholly within the state of New York; excepting also such bonds notes debts debentures written or printed obligations held as collateral to secure the payment of

investments taxable under this article or of bonds taxable under article eleven of this chapter; and excepting also such proportion of a bond, note, debt, debenture or written or printed obligation, secured by deed of trust or mortgage recorded in the state of New York of property or properties situated partly within and partly without the state of New York as the value of that part of the mortgaged property or properties situated within the state of New York shall bear to the value of the entire mortgaged property or properties.

§ 331. Payment of tax on investments. After this article takes effect, any person may take or send to the office of the comptroller of this state any investment, and may pay to the state a tax at the rate of twenty cents per year on each one hundred dollars or fraction thereof of the face value of such investment for one or more years not exceeding five, under such regulations as the comptroller may prescribe, and the comptroller shall thereupon affix stamps hereinafter provided for, to such investment, which stamps shall be duly signed by the comptroller or his duly authorized representative and dated as of the date of the payment of such tax. The comptroller shall keep a record of such investment together with the name and address of the person presenting the same and the date of payment of the tax.

All such investments shall thereafter be exempt from all taxation in the state or any of the municipalities or local divisions of the state except as provided in sections twenty-four to twenty-four-g, both inclusive, one hundred and eighty-seven, one hundred and eighty-eight and one hundred and eighty-nine of this chapter, and in articles ten and twelve of this chapter, for the period of years from the payment of such tax for which such tax shall have been paid and such stamps affixed.

§ 332. Stamps; how prepared and used. Adhesive stamps for the purpose of indicating the payment of the tax provided for by this article shall be prepared by the comptroller, in such form, and of such denominations and in such quantities as he may from time to time prescribe. Upon the payment of the tax provided by this article upon any investment the comptroller

and affix stamps of the proper denominations, equal in face value to the amount of tax paid, to the investment, and shall cancel the same by the seal of his office or by such other canceling device as he may prescribe.

333. No exemption unless stamps are affixed and canceled. The payment of the tax upon any investment, as provided in this article, shall not exempt such investment from taxation, as provided in section three hundred and thirty-one, unless stamps to the proper amount are affixed and canceled, as provided in the preceding section.

334. Contracts for dies; New York city office; expenses, how paid. The state comptroller is hereby directed to make, enter into and execute for and in behalf of the state such contract or contracts for dies, plates and printing necessary for the manufacture of the stamps provided for by this article, and provide such stationery and clerk hire, together with such books and blanks as in his discretion may be necessary for putting into operation the provisions of this article; he shall be the custodian of all stamps, dies, plates or other material or thing furnished by the state and used in the manufacture of such state tax stamps. In addition to the receipt of taxes payable as provided in this article at his office in the city of Albany, the comptroller shall maintain an office for the receipt of such taxes in the city of New York. He shall appoint, and may at pleasure remove, such assistants, clerks and other persons as may be necessary to carry out the provisions of this article and shall fix and determine their salaries. All expenses incurred by him and under his direction in carrying out the provisions of this article shall be paid to him by the state treasurer from any moneys appropriated for such purpose.

335. Illegal use of stamps; penalty. Any person who shall wilfully remove or cause to be removed, alter or cause to be altered the canceling or defacing marks of any adhesive stamp provided for by this article with intent to use the same, or to permit the use of the same after it shall have been used, or shall knowingly or wilfully sell or buy any washed or restored stamp, or expose the same for sale, or give or expose the same to any person for

use, or knowingly use the same or prepare the same with intent for the further use thereof, or shall wilfully use any counterfeit stamp or any forged stamp with intent to defraud the state of New York, shall be guilty of a misdemeanor and on conviction thereof shall be liable to a fine of not less than five hundred nor more than one thousand dollars, or be imprisoned for not more than six months, or by both such fine and imprisonment, at the discretion of the court.

§ 336. No deduction of debts against taxable investment. The owner of any investment, on which the tax provided for in this article has not been paid, shall be assessed upon such investment in the taxing district in which he resides, upon the fair market value of such investment and no deduction for the just debts owing by him shall be allowed against the assessed value of such investment, as provided in section six of this chapter or elsewhere in this chapter or in any other law of this state except that the deduction from the taxable property permitted by section six of this chapter shall be allowed to any person, in respect of any investment which for the purpose of his business, as hereinafter described and not for or as an investment, shall be temporarily owned and held for sale by such person then actually engaged in the bona fide purchase and sale of such investments as a business, and who then shall have and maintain an office or place of business in this state for the carrying on of the actual bona fide business of purchasing and selling such investments as distinguished from the purchase thereof for investment, but such deduction shall not be allowed in respect of investments owned and held for a longer period than eight months.

§ 337. Application of taxes. The taxes imposed under this article and the revenues thereof shall be paid by the state comptroller into the state treasury and be applicable to the general fund, and to the payment of all claims and demands which are a lawful charge thereon.

§ 338. Exemption where tax has been paid on secured debts before May first, nineteen hundred and fifteen. If a tax shall have been paid upon a secured debt pursuant to former article fifteen of the tax law prior to May first.

teen hundred and fifteen, or prior to April first, nineteen hundred and seventeen, under article eleven of this chapter, such debt shall be exempt from taxation hereunder and from all taxation in the state or any of the municipalities or local divisions of the state, except as provided in sections twenty-four to twenty-four-g, inclusive, one hundred and eighty-seven, one hundred and eighty-eight and one hundred and eighty-nine of this chapter and articles ten and twelve of this chapter.

339. Exemption where tax has been paid on secured debts between May first, nineteen hundred and fifteen and December thirty-first, nineteen hundred and sixteen. If a tax shall have been paid upon a secured debt pursuant to former article fifteen of the tax law between May first, nineteen hundred and fifteen, and December thirty-first, nineteen hundred and sixteen, such secured debt shall be exempt from taxation hereunder, and from all taxation in the state or any of the municipalities or local divisions of the state, for a period of five years from the date of the payment of such tax, except as provided in sections twenty-four to twenty-four-g, both inclusive, one hundred and eighty-seven, one hundred and eighty-eight and one hundred and eighty-nine, of this chapter, and in articles ten and twelve of this chapter.

340. Apportionment of value of investment secured by mortgage of property situated partly within and partly without the state. If a bond, note, debenture, equipment bond or note, or written or printed obligation be secured by mortgage or deed of trust recorded in the office of New York of property or properties, situated partly within and partly without the state of New York, and a proportion of such bond, note, debt, debenture, equipment bond or note, or written or printed obligation constitutes an investment as provided by section three hundred and thirty, the holder of such investment shall apply to the comptroller for a determination of the proportion of such bond, note, debt, debenture, equipment bond or note, or written or printed obligation which is taxable as an investment under this article, and the comptroller shall, as soon as practicable

thereafter, furnish to such applicant a determination upon which the tax imposed by this article on such investment shall be based, which determination shall be in the manner provided for in section two hundred and sixty of this chapter made in respect of the apportionment of the value of such mortgaged property in connection with the recording within the state of New York of the mortgage or other indenture by which such investment may be secured; or may waive such determination and pay the tax upon the full amount of such investment, and thereafter the whole amount of such investment shall be exempt from taxation under the provisions of section three hundred and thirty-one of this chapter.

SCHEDULE OF LAWS REPEALED BY SECTION 320

Repealed Statutes.... Part 1, chapter 13, titles 1-6,All

Repealed Statutes.... Part 3, chapter 8, title 17, sections 28-30

Chapter	Section
17.....	All
18.....	All (2d Sess.)
27.....	All (3d Sess.)
35.....	All (3d Sess.)
47.....	All (3d Sess.)
10.....	All (4th Sess.)
16.....	All (4th Sess.)
20.....	2-6
24.....	All
29.....	All
43.....	All
45.....	All
54.....	All
57.....	All
62.....	All
5.....	All (5th Sess.)
10.....	All (5th Sess.)
17.....	8 (5th Sess.)
37.....	1, 3
6.....	1-4, 6, 7, 10
9.....	All
10.....	All
49.....	All
58.....	1-17, 19, 20
16.....	All (8th Sess.)
80.....	All
75.....	1
21.....	All
56.....	1-12
74.....	All
77.....	All
86.....	6
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1788.....	77.....	All
1788.....	86.....	All
1789.....	34.....	All
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1800.....	132.....	All
1801.....	78.....	19
1801.....	179.....	All
1802.....	118.....	All
1803.....	103.....	28
1804.....	48.....	All
1804.....	94.. ..	All
1805.....	135.....	30
1807.....	136.....	All
1808.....	201.....	All
1809.....	157.....	1-7
1810.....	156.....	All
1810.....	193.....	9
1811.....	30.....	All
1811.....	78.....	3-8, 10-12
1812.....	227.....	All
1812.....	234.....	3
1812.....	239.....	55-57
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R. L. 1813....	52.....	All
1814.....	11.....	All
1814.....	204.....	3-8
1814.....	29.....	All (38th Sess.)
1816.....	17.....	All
1816.....	204.....	All
1817.....	64.....	1, pt. relating to exemption from taxation
1817.....	280.....	6
1817.....	290.....	All
1818.....	50.....	All
1819.....	59.....	All
1819.....	201.....	All

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20.....	32.....	All
20.....	117.....	1, 2
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20.....	220.....	All
20.....	242.....	All
20.....	248.....	All
21.....	167.....	All
22.....	127.....	4-6
22.....	193.....	2
23.....	147.....	1
23.....	262.....	1-61, 63-70
24.....	22.....	All
24.....	127.....	All
24.....	248.....	All
24.....	249.....	All
25.....	234.....	All
25.....	240.....	All
25.....	254.....	All
26.....	4.....	2, part affecting L. 1823, Ch. 262, § 27
26.....	10.....	All
26.....	282.....	6, 7
26.....	311.....	All
28.....	11.....	All (2d Meet.)
28.....	20.....	17, 21 (2d Meet.)
28.....	21.....	1, ¶¶ 225, 349, 445, 459, 489 (2d Meet.)
30.....	108.....	All
33.....	250.....	All
34.....	17.....	All
35.....	11.....	All
36.....	20.....	All
36.....	461.....	All
37.....	137.....	All
40.....	252.....	All
40.....	387.....	All
41.....	170.....	7
41.....	341.....	All
42.....	154.....	All

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1842.....	318.....	All
1843.....	179.....	All
1844.....	266.....	All
1845.....	180.....	29-32
1845.....	195.....	All
1846.....	327.....	All
1847.....	455.....	16
1847.....	482.....	All
1849.....	10.....	All
1849.....	180.....	All
1850.....	6.....	All
1850.....	92.....	All
1850.....	183.....	All
1850.....	298.....	All
1851.....	8.....	All
1851.....	176.....	All
1851.....	371.....	All
1852.....	46.....	All
1852.....	282.....	All
1853.....	69.....	All
1853.....	406.....	All
1853.....	469.....	All
1853.....	651.....	All
1853.....	654.....	All
1854.....	393.....	All
1855.....	11.....	All
1855.....	29.....	All
1855.....	37.....	All
1855.....	74.....	All
1855.....	83.....	All
1855.....	327.....	All
1855.....	335.....	1
1855.....	427.....	All
1856.....	183.....	All
1857.....	7.....	All
1857.....	456.....	All
1857.....	536.....	All
1857.....	585.....	All
1857.....	782.....	All

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8.....	8.....	All
8.....	110.....	All
8.....	357.....	All
9.....	30.....	All
9.....	149.....	All
9.....	271.....	All
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9.....	383.....	All
0.....	209.....	All
0.....	425.....	All
1.....	187.....	All
2.....	194.....	All
2.....	285.....	All
2.....	318.....	All
2.....	456.....	All
3.....	15.....	All
3.....	17.....	All
3.....	46.....	All
3.....	104.....	All
3.....	240.....	All
4.....	170.....	3
4.....	182.....	3
4.....	399.....	All
5.....	85.....	All
5.....	453.....	All
5.....	709.....	All
6.....	28.....	All
6.....	87.....	All
6.....	136.....	All
6.....	528.....	All
6.....	649.....	All
6.....	677.....	All
6.....	761.....	All
6.....	820.....	All
7.....	10.....	All
7.....	48.....	All
7.....	361.....	All
7.....	592.....	All
7.....	670.....	All

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1867.....	694.....	All
1867.....	861.....	All
1867.....	938.....	All
1868.....	6.....	All
1868.....	575.....	All
1868.....	598.....	All
1868.....	715.....	All
1868.....	741.....	All
1869.....	10.....	All
1869.....	697.....	All
1869.....	859.....	All
1869.....	860.....	All
1869.....	877.....	All
1870.....	6.....	All
1870.....	280.....	All
1870.....	325.....	All
1870.....	492.....	2, part providing for the exemp- tion from taxation of the prem- ises leased for the residence of the health officer and his depu- ties, and part authorizing the comptroller to designate pa- pers in which notice of sale of lands for nonpayment of taxes shall be published
1870.....	506.....	2-6
1870.....	571.....	All
1870.....	705.....	All
1870.....	767.....	All
1870.....	768.....	All
1871.....	10.....	All
1871.....	110.....	All
1871.....	287.....	All
1871.....	717.....	All
1872.....	10.....	All
1872.....	142.....	All
1872.....	355.....	All
1872.....	850.....	All
1873.....	5.....	All

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1873.....	12.....	All
1873.....	120.....	All
1873.....	327.....	All
1873.....	530.....	All
1873.....	708.....	All
1873.....	765.....	All
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1873.....	809.....	All
1874.....	4.....	All
1874.....	351.....	All
1875.....	5.....	All
1875.....	73.....	All
1875.....	76.....	All
1875.....	381.....	All
1875.....	466.....	All
1875.....	474.....	All
1875.....	572.....	1-3, 5, 6
1875.....	610.....	All
1876.....	7.....	All
1876.....	49.....	All
1876.....	96.....	All
1876.....	101.....	All
1877.....	9.....	All
1877.....	44.....	All
1877.....	55.....	All
1877.....	341.....	All
1878.....	23.....	All
1878.....	140.....	All
1878.....	152.....	All
1878.....	191.....	All
1878.....	289.....	All
1879.....	12.....	All
1879.....	27.....	All
1879.....	82.....	All
1879.....	140.....	All
1879.....	372.....	All
1879.....	446.....	All
1879.....	492.....	All
1880.....	20.....	All

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1880.....	91.....	All
1880.....	140.....	All
1880.....	179.....	All
1880.....	269.....	All
1880.....	327.....	All
1880.....	448.....	All
1880.....	515.....	All
1880.....	534.....	All
1880.....	542.....	All
1880.....	552.....	All
1880.....	596.....	All
1881.....	8.....	All
1881.....	46.....	All
1881.....	166.....	All
1881.....	293.....	All
1881.....	361.....	All
1881.....	402.....	All
1881.....	433.....	All
1881.....	477.....	All
1881.....	597.....	All
1881.....	640.....	All
1882.....	2.....	All
1882.....	151.....	All
1882.....	208.....	All
1882.....	296.....	All
1882.....	409.....	312--327
1883.....	6.....	All
1883.....	147.....	All
1883.....	342.....	All
1883.....	373.....	All
1883.....	376.....	All
1883.....	392.....	All
1883.....	397.....	All
1883.....	464.....	All
1883.....	471.....	All
1884.....	2.....	All
1884.....	25.....	All
1884.....	57.....	All

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4.....	153.....	All
4.....	280.....	All
4.....	353.....	All
4.....	414.....	All
4.....	435.....	All
4.....	537.....	All
5.....	10.....	All
5.....	32.....	All
5.....	201.....	All
5.....	215.....	All
5.....	340.....	12
5.....	359.....	All
5.....	411.....	All
5.....	448.....	All
5.....	453.....	All
5.....	483.....	All
5.....	501.....	All
6.....	59.....	All
6.....	102.....	All
6.....	143.....	All
6.....	254.....	All
6.....	266.....	All
6.....	280.....	All
6.....	315.....	All
6.....	659.....	1-3, 5-8
6.....	679.....	All
7.....	284.....	All
7.....	342.....	All
7.....	638.....	All
7.....	699.....	All
7.....	700.....	All
7.....	713.....	All
8.....	110.....	All
8.....	12.....	All
8.....	95.....	4
8.....	191.....	All
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1889.....	463.....	All
1889.....	469.....	All
1889.....	479.....	All
1889.....	563.....	All
1890.....	145.....	All
1890.....	174.....	All
1890.....	206.....	All
1890.....	497.....	All
1890.....	522.....	All
1890.....	553.....	All
1890.....	556.....	All
1891.....	163.....	All
1891.....	211.....	All
1891.....	215.....	All
1891.....	217.....	All
1891.....	218.....	All
1892.....	167.....	All
1892.....	168.....	All
1892.....	169.....	All
1892.....	196.....	All
1892.....	202.....	All
1892.....	266.....	All
1892.....	347.....	All
1892.....	399.....	All
1892.....	443.....	All
1892.....	463.....	All
1892.....	477.....	All
1892.....	529.....	All
1892.....	565.....	All
1892.....	661.....	All
1892.....	668.....	All
1892.....	713.....	All
1892.....	714.....	All
1893.....	199.....	All
1893.....	398.....	All
1893.....	498.....	All
1893.....	525.....	All
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711.....	All
196.....	All
812.....	All
562.....	All
713.....	All
767.....	All
191.....	All
240.....	All
378.....	All
395.....	8, part adding § 274 to L. 1892, Ch. 488
418.....	All
425.....	All
515.....	All
556.....	All
558.....	All
608.....	All
861.....	All
895.....	All
293.....	All
820.....	All
908.....	All
951.....	All
952.....	All
953.....	All
80.....	All
233.....	All
284.....	All
347.....	All
369.....	All
371.....	All
373.....	All
375.....	All
392.....	All
443.....	All
489.....	All
490.....	All
494.....	All
766.....	All

Laws of	Chapter	Section
1897.....	785.....	All
1898.....	79.....	All
1898.....	88.....	All
1898.....	265.....	All
1898.....	289.....	All
1898.....	310.....	All
1898.....	339.....	All
1898.....	361.....	All
1898.....	362.....	All
1898.....	537.....	All
1899.....	76.....	All
1899.....	269.....	All
1899.....	270.....	All
1899.....	321.....	All
1899.....	342.....	All
1899.....	389.....	All
1899.....	406.....	All
1899.....	571.....	All
1899.....	672.....	All
1899.....	712.....	All
1899.....	737.....	All
1900.....	94.....	All
1900.....	254.....	All
1900.....	379.....	All
1900.....	382.....	All
1900.....	500.....	All
1900.....	512.....	All
1900.....	658.....	All
1900.....	689.....	All
1901.....	117.....	All
1901.....	118.....	All
1901.....	132.....	All
1901.....	158.....	All
1901.....	159.....	All
1901.....	173.....	All
1901.....	261.....	All
1901.....	288.....	All
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01.....	458.....	All
01.....	490.....	All
01.....	493.....	All
01.....	517.....	All
01.....	535.....	All
01.....	550.....	All
01.....	558.....	All
01.....	605.....	All
01.....	618.....	All
02.....	101.....	All
02.....	112.....	All
02.....	126.....	All
02.....	171.....	All
02.....	172.....	All
02.....	200.....	All
02.....	283.....	All
02.....	324.....	All
02.....	344.....	All
02.....	378.....	All
02.....	496.....	All
03.....	41.....	All
03.....	170.....	All
03.....	199.....	All
03.....	204.....	All
03.....	267.....	All
03.....	305.....	All
03.....	338.....	All
03.....	642.....	All
04.....	155.....	All
04.....	279.....	All
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04.....	385.....	All
04.....	438.....	All
04.....	535.....	All
04.....	758.....	All
05.....	61.....	All
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1905.....	281.....	All
1905.....	348.....	All
1905.....	368.....	All
1905.....	445.....	All
1905.....	446.....	All
1905.....	447.....	All
1905.....	509.....	All
1905.....	729.....	All
1906.....	111.....	All
1906.....	155.....	All
1906.....	189.....	All
1906.....	248.....	All
1906.....	326.....	All
1906.....	414.....	All
1906.....	425.....	All
1906.....	458.....	All
1906.....	474.....	All
1906.....	524.....	All
1906.....	532.....	All
1906.....	567.....	All
1906.....	699.....	All
1907.....	94.....	All
1907.....	121.....	All
1907.....	204.....	All
1907.....	221.....	All
1907.....	323.....	All
1907.....	324.....	All
1907.....	340.....	All
1907.....	478.....	All
1907.....	550.....	All
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1907.....	709.....	All
1907.....	720.....	All
1907.....	721.....	All
1907.....	725.....	All
1907.....	734.....	All
1907.....	739.....	All
1908.....	43.....	All
1908.....	228.....	All

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1908.....	296.....	All
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1908.....	308.....	All
1908.....	310.....	All
1908.....	312.....	All
1908.....	321.....	All
1908.....	437.....	All
1908.....	505.	All

**CONSTITUTIONAL PROVISIONS
AND GENERAL LAWS
RELATING TO TAXATION**

**UNITED STATES CONSTITUTION; STATE
CONSTITUTION; CODE OF CIVIL
PROCEDURE; PENAL LAW**

UNITED STATES CONSTITUTION

ARTICLE I

§ 8. The Congress shall have power

1. To lay and collect taxes, duties, imposts and excises, to pay the debts and provide for the common defence and general welfare of the United States; but all duties, imposts and excises shall be uniform throughout the United States.

§ 9. * * * * *

4. No capitation, or other direct, tax shall be laid, unless in proportion to the census or enumeration herein before directed to be taken.

5. No tax or duty shall be laid on articles exported from any State.

ARTICLE XVI

The Congress shall have power to lay and collect taxes on incomes, from whatever source derived, without apportionment among the several states, and without regard to any census or enumeration.

STATE CONSTITUTION**ARTICLE III**

§ 18. The Legislature shall not pass a private or local bill in any of the following cases:

* * * * *

Granting to any person, association, firm or corporation, an exemption from taxation on real or personal property.

* * * * *

§ 24. Every law which imposes, continues or revives a tax shall distinctly state the tax and the object to which it is to be applied, and it shall not be sufficient to refer to any other law to fix such tax or object.

§ 25. On the final passage, in either house of the Legislature, of any act which imposes, continues or revives a tax, or creates a debt or charge, or makes, continues or revives any appropriation of public or trust money or property, or releases, discharges or commutes any claim or demand of the State, the question shall be taken by yeas and nays, which shall be duly entered upon the journals, and three-fifths of all the members elected to either house shall, in all such cases, be necessary to constitute a quorum therein.

ARTICLE VII

§ 4. Except the debts specified in sections two and three of this article, no debts shall be hereafter contracted by or in behalf of this State, unless such debt shall be authorized by law, for some single work or object, to be distinctly specified therein; and such law shall impose and provide for the collection of a direct annual tax to pay, and sufficient to pay, the interest on such debt as it falls due, and also to pay and discharge the principal of such debt within fifty years from the time of the contracting thereof. No such law shall take effect until it shall, at a general election, have been submitted to the people, and have received a majority of all the votes cast for and against it at such election. On the final passage of such bill in either house of the Legislature, the question shall be taken by ayes and noes, to be duly entered on the journals thereof, and shall be: "Shall this bill pass, and ought the same to receive the sanction of the people?" The Legislature may at any time after the approval of such law by the people, if no debt

shall have been contracted in pursuance thereof, repeal the same; and may at any time, by law, forbid the contracting of any further debt or liability under such law; but the tax imposed by such act, in proportion to the debt and liability which may have been contracted in pursuance of such law, shall remain in force and be irrepealable, and be annually collected, until the proceeds thereof shall have made the provision hereinbefore specified to pay and discharge the interest and principal of such debt and liability. The money arising from any loan or stock creating such debt or liability shall be applied to the work or object specified in the act authorizing such debt or liability, or for the payment of such debt or liability, and for no other purpose whatever. No such law shall be submitted to be voted on within three months after its passage or at any general election when any other law, or any bill shall be submitted to be voted for or against. The Legislature may provide for the issue of bonds of the State to run for a period not exceeding fifty years in lieu of bonds heretofore authorized but not issued and shall impose and provide for the collection of a direct annual tax for the payment of the same as hereinbefore required. When any sinking fund created under this section shall equal in amount the debt for which it was created, no further direct tax shall be levied on account of said sinking fund, and the Legislature shall reduce the tax to an amount equal to the accruing interest on such debt. The Legislature may from time to time alter the rate of interest to be paid upon any State debt, which has been or may be authorized pursuant to the provisions of this section, or upon any part of such debt, provided, however, that the rate of interest shall not be altered upon any part of such debt or upon any bond or other evidence thereof, which has been, or shall be created or issued before such alteration. In case the Legislature increases the rate of interest upon any such debt, or part thereof, it shall impose and provide for the collection of a direct annual tax to pay and sufficient to pay the increased or altered interest on such debt as it falls due and also to pay and discharge the principal of such debt within fifty years from the time of the contracting thereof, and shall appropriate annually to the sinking fund moneys in amount sufficient to pay such interest and pay and discharge the principal of such debt when it shall become due and payable.

§ 9. No tolls shall hereafter be imposed on persons or property transported on the canals, but all boats navigating the canals and the owners and masters thereof, shall be subject to such laws and regulations as have been or may hereafter be enacted concerning the navigation of the canals. The Legislature shall annually, by equitable taxes, make provision for the expenses of the superintendence and repairs of the canals. All contracts for work or materials on any canal shall be made with the persons who shall offer to do or provide the same at the lowest price, with adequate security for their performance. No extra compensation shall be made to any contractor; but if, from any unforeseen cause, the terms of any contract shall prove to be unjust and oppressive, the canal board may, upon the application of the contractor, cancel such contract.

ARTICLE VIII

§ 10. No county, city, town or village shall hereafter give any money or property, or loan its money or credit to or in aid of any individual, association or corporation, or become directly or indirectly the owner of stock in, or bonds of, any association or corporation; nor shall any such county, city, town or village be allowed to incur any indebtedness except for county, city, town or village purposes. This section shall not prevent such county, city, town or village from making such provision for the aid or support of its poor as may be authorized by law. No county or city shall be allowed to become indebted for any purpose or in any manner to an amount which, including existing indebtedness, shall exceed ten per centum of the assessed valuation of the real estate of such county or city subject to taxation, as it appeared by the assessment rolls of said county or city on the last assessment for State or county taxes prior to the incurring of such indebtedness; and all indebtedness in excess of such limitation, except such as now may exist, shall be absolutely void, except as herein otherwise provided. No county or city whose present indebtedness exceeds ten per centum of the assessed valuation of its real estate subject to taxation, shall be allowed to become indebted in any further amount until such indebtedness shall be reduced within such limit. This section shall not be construed to prevent the issuing of certificates of indebtedness or

revenue bonds issued in anticipation of the collection of taxes for amounts actually contained, or to be contained in the taxes for the year when such certificates or revenue bonds are issued and payable out of such taxes; nor to prevent the city of New York from issuing bonds to be redeemed out of the tax levy for the year next succeeding the year of their issue, provided that the amount of such bond which may be issued in any one year in excess of the limitations herein contained shall not exceed one-tenth of one per centum of the assessed valuation of the real estate of said city subject to taxation. Nor shall this section be construed to prevent the issue of bonds to provide for the supply of water; but the term of the bonds issued to provide the supply of water, in excess of the limitation of indebtedness fixed herein, shall not exceed twenty years, and a sinking fund shall be created on the issuing of the said bonds for their redemption, by raising annually a sum which will produce an amount equal to the sum of the principal and interest of said bonds at their maturity. All certificates of indebtedness or revenue bonds issued in anticipation of the collection of taxes, which are not retired within five years after their date of issue, and bonds issued to provide for the supply of water, and any debt hereafter incurred by any portion or part of a city if there shall be any such debt, shall be included in ascertaining the power of the city to become otherwise indebted; except that debts incurred by the city of New York after the first day of January, nineteen hundred and four, and debts incurred by any city of the second class after the first day of January, nineteen hundred and eight, and debts incurred by any city of the third class after the first day of January, nineteen hundred and ten, to provide for the supply of water, shall not be so included; and except further that any debt hereafter incurred by the city of New York for a public improvement owned or to be owned by the city, which yields to the city current net revenue, after making any necessary allowance for repairs and maintenance for which the city is liable, in excess of the interest on said debt and of the annual instalments necessary for its amortization may be excluded in ascertaining the power of said city to become otherwise indebted, provided that a sinking fund for its amortization shall have been established and maintained and that the indebtedness shall not

be so excluded during any period of time when the revenue aforesaid shall not be sufficient to equal the said interest and amortization instalments, and except further that any indebtedness heretofore incurred by the city of New York for any rapid transit or dock investment may be so excluded proportionately to the extent to which the current net revenue received by said city therefrom shall meet the interest and amortization instalments thereof, provided that any increase in the debt incurring power of the city of New York which shall result from the exclusion of debts heretofore incurred shall be available only for the acquisition or construction of properties to be used for rapid transit or dock purposes. The Legislature shall prescribe the method by which and the terms and conditions under which the amount of any debt to be so excluded shall be determined, and no such debt shall be excluded except in accordance with the determination so prescribed. The Legislature may in its discretion confer appropriate jurisdiction on the Appellate Division of the Supreme Court in the first judicial department for the purpose of determining the amount of any debt to be so excluded. No indebtedness of a city valid at the time of its inception shall thereafter become invalid by reason of the operation of any of the provisions of this section. Whenever the boundaries of any city are the same as those of a county, or when any city shall include within its boundaries more than one county, the power of any county wholly included within such city to become indebted shall cease, but the debt of the county, heretofore existing, shall not, for the purposes of this section, be reckoned as a part of the city debt. The amount hereafter to be raised by tax for county or city purposes, in any county containing a city of over one hundred thousand inhabitants, or any such city of this State, in addition to providing for the principal and interest of existing debt, shall not in the aggregate exceed in any one year two per centum of the assessed valuation of the real and personal estate of such county or city, to be ascertained as prescribed in this section in respect to county or city debt.

ARTICLE XII

Section 1. It shall be the duty of the Legislature to provide for the organization of cities and incorporated villages, and to

restrict their power of taxation, assessment, borrowing money, contracting debts, and loaning their credit, so as to prevent abuses in assessments and in contracting debt by such municipal corporations; and the Legislature may regulate and fix the wages or salaries, the hours of work or labor, and make provision for the protection, welfare and safety of persons employed by the State or by any county, city, town, village or other civil division of the State, or by any contractor or subcontractor performing work, labor or services for the State, or for any county, city, town, village or other civil division thereof.

CODE OF CIVIL PROCEDURE

§ 1389. Certain special exemptions not affected by this article. The enumeration, in this article, of the property which is exempt from levy and sale by virtue of an execution, does not repeal any special provision of law, relating to such an exemption, which, by its terms, is applicable only to a particular class of persons, or corporations, or to a particular locality, or otherwise to a special case.

§ 1390. What personal property is exempt, when owned by a householder. The following personal property, when owned by a householder, is exempt from levy and sale by virtue of an execution; and each movable article thereof continues to be so exempt, while the family, or any of them, are removing from one residence to another:

1. All spinning wheels, weaving looms, and stoves, put up, or kept for use, in a dwelling house; and one sewing-machine, with its appurtenances.

2. The family bible, family pictures, and school-books, used by or in the family; and other books, not exceeding in value fifty dollars, kept and used as part of the family library.

3. A seat or pew, occupied by the judgment debtor, or the family, in a place of public worship.

4. Ten sheep, with their fleeces, and the yarn or cloth manufactured therefrom; one cow; two swine; the necessary food for those animals; all necessary meat, fish, flour, groceries and vegetables, actually provided for family use; and necessary fuel, oil, and candles, for the use of the family for sixty days.

5. All wearing apparel, beds, bedsteads, and bedding, necessary for the judgment debtor and the family; all necessary cooking utensils; one table; six chairs; six knives; six forks; six spoons; six plates; six tea cups; six saucers; one sugar dish; one milk pot; one tea pot; one crane and its appendages; one pair of andirons; one coal scuttle; one shovel; one pair of tongs; one lamp, and one candlestick.

6. The tools and implements of a mechanic, necessary to the carrying on of his trade, not exceeding in value twenty-five dollars.

§ 1391. Additional personal property exempt in certain cases. In addition to the exemptions, allowed by the last section, necessary household furniture, working tools and team, professional instruments, furniture and library, not exceeding in value two hundred and fifty dollars, together with the necessary food for the team, for ninety days, are exempt from levy and sale by virtue of an execution, when owned by a person, being a householder, or having a family for which he provides, except where the execution is issued upon a judgment, recovered wholly upon one or more demands, either for work performed in the family as a domestic or for the purchase money of one or more articles, exempt as prescribed in this or the last section.

* * * * *

§ 1392. Woman entitled to same exemption as a householder. Where the judgment debtor is a woman, she is entitled to the same exemptions, from levy and sale by virtue of an execution, subject to the same exceptions, as prescribed in the last two sections, in the case of a householder.

§ 1393. Military pay, rewards, etc., exempt from execution and other legal proceedings. The pay and bounty of a non-commissioned officer, musician or private in the military or naval service of the United States or the state of New York; a land warrant, pension or other reward heretofore or hereafter granted by the United States, or by a state, for military or naval services; a sword, horse, medal, emblem or device of any kind presented as a testimonial for services rendered in the military or naval service of the United States or a state; and the uniform, arms and equipments which were used by a person in that service, are also exempt from levy and sale, by virtue of an execution, and from seizure for non-payment of taxes, or in any other legal proceeding; except that real property purchased with the proceeds of a pension granted by the United States for military or naval services, and owned by the pensioner, or by his wife or widow, is subject to seizure and sale for the collection of taxes or assessments lawfully levied thereon.

§ 1394. Right of action for taking, etc., exempt property. A right of action to recover damages, or damages awarded by a judgment, for taking or injuring personal property, exempt by law from levy and sale, by virtue of an execution, are exempt, for one year after the collection thereof, from levy and sale, by virtue of an execution, and from seizure in any other legal proceeding.

§ 1395. Burying ground; when exempted. Land, set apart as a family or private burying ground, and heretofore designated, as prescribed by law, in order to exempt the same, or hereafter designated for that purpose, as prescribed in the next section, is exempt from sale, by virtue of an execution, upon the following conditions only:

1. A portion of it must have been actually used for that purpose.

2. It must not exceed in extent one-fourth of an acre.

3. It must not contain, at the time of its designation, or at any time afterwards, any building or structure, except one or more vaults, or other places of deposit for the dead, or mortuary monuments.

§ 1396. How exempt burying ground designated. In order to designate land, to be exempted as prescribed in the last section, a notice, containing a full description of the land to be exempted, and stating that it has been set apart for a family or private burying ground, must be subscribed by the owner: acknowledged or proved, and certified, in like manner as a deed to be recorded in the county where the land is situated; and recorded in the office of the clerk or register of that county, in the proper book for recording deeds, at least three days before the sale of the land, by virtue of the execution.

§ 1397. Homestead; when exempted. A lot of land, with one or more buildings thereon, not exceeding in value one thousand dollars, owned, and occupied as a residence, by a household having a family, and heretofore designated as an exempt homestead, as prescribed by law, or hereafter designated for that purpose, as prescribed in the next section, is exempt from sale

by virtue of an execution, issued upon a judgment, recovered for a debt contracted after the thirtieth day of April, 1850; unless the judgment was recovered wholly for a debt or debts, contracted before the designation of the property, or for the purchase-money thereof. But no property heretofore or hereafter designated as an exempt homestead, as prescribed by law, or by the next section, shall be exempt from taxation, or from sale for non-payment of taxes or assessments.

§ 1398. How exempt homestead designated. In order to designate property, to be exempted as prescribed in the last section, a conveyance thereof, stating, in substance, that it is designed to be held as a homestead, exempt from sale by virtue of an execution, must be recorded, as prescribed by law; or a notice, containing a full description of the property and stating that it is designed to be so held, must be subscribed by the owner, acknowledged or proved, and certified, in like manner as a deed to be recorded in the county where the property is situated; and must be recorded in the office of the clerk of that county, in a book kept for that purpose, and styled the "homestead exemption book."

§ 1399. Married woman's homestead; when exempted. A lot of land, with one or more buildings thereon, owned by a married woman, and occupied by her as a residence, may be designated as her exempt homestead, as prescribed in the last section; and the property so designated is exempt from sale, by virtue of an execution, under the same circumstances, and subject to the same exceptions, as the homestead of a householder, having a family.

§ 1400. When exemption to continue after owner's death. The exemption, prescribed by the last three sections, continues, after the death of the person in whose favor the property was exempted, as follows:

1. If the decedent was a woman, it continues, for the benefit of her surviving children, until the majority of the youngest surviving child.

2. If the decedent was a man, it continues, for the benefit of

his widow and surviving children, until the majority of the youngest surviving child, and until the death of the widow.

But the exemption ceases earlier, if the property ceases to be occupied, as a residence, by a person for whose benefit it may so continue, except as otherwise prescribed in the next section.

§ 1401. Exemption; when not affected by temporary suspension of residence. The right to exemption, of a person entitled thereto, as prescribed in the last four sections, is not affected by a suspension of the occupation of the exempt property, as a residence, for a period not exceeding one year, which occurs in consequence of injury to, or destruction of, the dwelling house upon the premises.

§ 1402. If value of homestead exceeds \$1,000, lien attaches to surplus. The exemption of a homestead, otherwise valid under the provisions of this article, is not void, because the value of the property, designated as exempt, exceeds one thousand dollars. In that case, the lien of a judgment attaches to the surplus, as if the property had not been designated as an exempt homestead; but the property cannot be sold by virtue of an execution, issued upon a judgment, as against which it is exempt. After the return of such an execution, the owner of the judgment may maintain a judgment creditor's action, to procure a judgment, directing a sale of the property, and enforcing his lien upon the surplus.

§ 1403. Id.; how proceeds to be marshalled when property is sold. Where the judgment, in a judgment creditor's action, brought as prescribed in the last section, or in any other action affecting the title to an exempt homestead, directs the sale of the property, the court must so marshal the proceeds of the sale, that the right and interest of each person in the proceeds, shall correspond, as nearly as may be, to his right and interest in the property sold. Money, not exceeding one thousand dollars, paid to a judgment debtor, as representing his interest in the proceeds, is exempt for one year after the payment, as the property sold was exempt; unless, before the expiration of the year, he causes real property to be designated as an exempt homestead, as prescribed in section 1398 of this act; in which case, the

exemption ceases, with respect to so much of the money, as was not expended for the purchase of that property; and the exemption of the property so designated extends to every debt, against which the property sold was exempt. Where the exemption of property, sold as prescribed in this section, has been continued after the judgment debtor's death, or where he dies after the sale, and before payment to him of his proportion of the proceeds of the sale, the court may direct that portion of the proceeds, which represents his interest, to be invested, for the benefit of the person or persons, entitled to the benefit of the exemption; or to be otherwise disposed of, as justice requires.

§ 1404. Exemption of real property; how canceled

The owner of real property, exempt as prescribed in this article, may, at any time, subscribe a notice, and personally acknowledge the execution thereof, before an officer authorized by law to take the acknowledgment of a deed, to the effect that he cancels all exemptions from levy or sale by virtue of an execution affecting the property, or a particular part thereof, fully described in the notice. The cancellation takes effect when such a notice is recorded, as prescribed in this article for recording a notice to effect the exemption so canceled. Any other release or waiver, hereafter executed, or an exemption of real property, allowed by this article, or of an exemption of a homestead, or a private or family burying-ground, allowed by the provisions of law heretofore in force, is void; provided, however, that nothing herein contained shall be so construed as to prevent the husband and wife from jointly conveying or mortgaging property so exempt.

§ 1404a. Exemptions of exhibits at exhibitions.

No process of attachment, execution, sequestration, replevin, distress or any kind of seizure shall be served or levied upon articles, goods, wares, merchandise or property of any description while the same is en route to or from, or while on exhibition or deposited by exhibitors at any international exhibition held under the auspices or supervision of the United States, within any city or county of the state, nor shall such property be subject to attachment, seizure, levy or sale, for any cause whatever, in the hands of the authorities of such exhibition or otherwise.

§ 1594. When the state is interested. The people of the state may be made a party defendant to an action for the partition of real property, in the same manner as a private person. In such a case the summons must be served upon the attorney-general who must appear in behalf of the people, but where the people of the state of New York are made a party defendant, as herein provided, the complaint shall set forth, in addition to the other matters required to be set forth by the code of civil procedure detailed facts showing the nature and extent of the interest in or lien on the said real property of the people of the state of New York and the reason for making the people a party. Upon failure to state such facts, the complaint shall be dismissed, as to the people of the state of New York. The commissioners of the land office, whenever they deem it for the best interests of the state, may order the treasurer on the warrant of the comptroller to pay off and cancel any mortgage, tax, or other encumbrance, or any amount due thereon, or to acquire any undivided interest, adverse to the state, existing on any lands belonging to the state, or in which the state has an interest other than the lien of a tax under article ten of the tax law, to perfect in the state a title to any such lands or to protect the state's interest therein. In all such actions wherein the commissioners of the land office are so empowered the plaintiff shall not be entitled to costs if the people of the state are made a party defendant, unless the commissioners of the land office, after a full presentation of the facts to them shall have determined before the action of partition is brought against the state that the interests of the state did not warrant their making an order for the payment or cancellation of said mortgage, lien or encumbrance, or any amount due thereon, or for the acquisition of any outstanding undivided interest adverse to the state, or unless the commissioners of the land office shall have failed to make such determination within three months after such full presentation of facts shall have been made to them by a verified statement in writing, and filed with the secretary of said commissioners at his office in the city of Albany, nor unless a certified copy of the commissioners' report of partition, and of the referee's or sheriff's report of sale, in case of a sale, filed in the action shall have first been duly served upon the attorney-general: and in no such case

wherein the people are made a party defendant because of an interest other than the lien of a tax under article ten of the tax law, shall any additional allowance under sections thirty-two hundred and fifty-two or thirty-two hundred and fifty-three of this act be made to the plaintiff.

§ 1627. Person liable for mortgage debt may be made defendant, etc.

* * * * *

2. The people of the state of New York may be made a party defendant to an action for the foreclosure of a mortgage on real property, where the people of the state of New York have an interest in or a lien on the said real property subsequent to the lien of the mortgage sought to be foreclosed in said action, in the same manner as a private person. In such a case the summons must be served upon the attorney-general, who must appear in behalf of the people, but where the people of the state of New York are made a party defendant, as herein provided, the complaint shall set forth, in addition to the other matters required to be set forth by the code of civil procedure detailed facts showing the particular nature of the interest in or the lien on the said real property of the people of the state of New York, and the reason for making the people a party defendant. Upon failure to state such facts, the complaint shall be dismissed as to the people of the state of New York. The commissioners of the land office, whenever they deem it for the best interests of the state may order the treasurer, on the warrant of the comptroller, to pay off and cancel any mortgage, or encumbrance or any amount due thereon existing on any lands belonging to the state, or in which the state has an interest other than the lien of a tax under article ten of the tax law, to perfect in the state a title to any such lands or to protect the state's interests therein. In all such actions wherein the commissioners of the land office are so empowered, the plaintiff shall not be entitled to costs if the people of the state are made a party defendant, unless the commissioners of the land office, after a full presentation of the facts to them, shall have determined before the action of foreclosure is brought against the state that the interests of the state did not warrant their making an order for the payment or cancellation of said mortgage, or encumbrance or any

amount due thereon, or unless the commissioners of the land office shall have failed to make such determination within three months after such full presentation of facts shall have been made to them by verified statement in writing, and duly filed with the secretary of said commissioners at his office in the city of Albany, nor unless a certified copy of the referee's or sheriff's report of sale filed in the action shall have first been duly served upon the attorney-general; and in no case wherein the people are made a party defendant because of an interest other than a lien under article ten of the tax law, shall any additional allowance under sections three thousand two hundred fifty-two or three thousand two hundred fifty-three of this act be made to the plaintiff.

§ 1690. When it cannot be maintained. An action to recover a chattel cannot be maintained in either of the following cases:

1. Where the chattel was taken by virtue of a warrant, against the plaintiff, for the collection of a tax, assessment or fine, issued in pursuance of a statute of the state or of the United States; unless the taking was, or the detention is, unlawful, as specified in section 1695 of this act.

§ 2231. When tenant may be removed. In either of the following cases, a tenant or lessee at will, or at sufferance, or for part of a year, or for one or more years, of real property, including a specific or undivided portion of a house, or other dwelling, and his assigns, undertenants, or legal representatives, may be removed therefrom, as prescribed in this title:

* * * * *

3. Where in any city in this state he holds over and continues in possession of the demised premises, or any portion thereof, after default in the payment, for sixty days after the same shall be payable, of any taxes or assessments levied on such demised premises which he has agreed in writing to pay pursuant to the agreement under which the demised premises are held, and a demand for the payment of such taxes or assessments has been made, or at least three days' notice in writing, requiring, in the alternative, the payment thereof and of any interest and penalty thereon, or the possession of the premises, has been served, in be-

half of the landlord, upon the lessee, as prescribed in this title for the service of a precept. An acceptance of any rent by the lessor or his legal representatives shall not be construed as a waiver of the agreement of the lessee to pay taxes or assessments, so as to preclude the lessor from the benefits of this chapter.

* * * * *

§ 2682. Payment of debts. Every executor and administrator must proceed with diligence to pay the debts of the deceased according to the following order:

1. Debts entitled to a preference under the laws of the United States and the state of New York.

2. Taxes assessed on property of the deceased previous to his death.

PENAL LAW

§ 1827. Comptroller not to be interested in tax sales. The comptroller, or any person employed in his office, who shall be directly or indirectly interested in any tax sale made by such comptroller, or in the title acquired by such sale, or in any money paid or to be paid for the redemption of any lands sold for taxes or on the cancellation of any tax sale; or any person who shall pay or give to the state comptroller, or to any employee in his office, any compensation, reward or promise thereof for any service or services performed or to be performed in regard to such sale, redemption, cancellation or such tax title, is guilty of a misdemeanor. A sale in violation of this section is void.

§ 1870. Obstructing officer in collecting revenue. A person who willfully obstructs or hinders a public officer from collecting any revenue, taxes or other sum of money in which, or in any part of which the people of this state are directly or indirectly interested, and which such officer is by law empowered to collect, is guilty of a misdemeanor.

§ 2320. Appraiser under taxable transfers law taking fee or reward. An appraiser appointed by virtue of the taxable transfers law, who takes any fee or reward from an executor, administrator, trustee, legatee, next of kin, or heir of any decedent, or from any other person liable to pay such tax, or any portion thereof, is guilty of a misdemeanor.

§ 2321. Making false statement in reference to taxes. A person, who, in making any statement, oral or written, which is required or authorized by law to be made as the basis of imposing any tax or assessment, or of an application to reduce any tax or assessment, willfully makes, as to any material matter, any statement which he knows to be false, is guilty of a misdemeanor.

AGRICULTURE LAW

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AGRICULTURE LAW

§ 134. Assessors to prepare lists of dogs. The assessors of each town or police department of a city shall annually in the month of June ascertain by due inquiry the dogs owned, harbored or kept in such town or city. Each owner of a dog shall answer all questions relative to ownership of such dog, and if he answers falsely or refuses to answer such questions, he shall be subject to a penalty of ten dollars, to be recovered in an action brought therefor as hereinafter provided.

The assessors of each town and the police department of each city shall prepare a list containing the names and addresses, by street and number if any, of the owners of dogs in such town or city, and the number and sex of dogs owned, harbored or kept by each owner, and whether such dogs are kept or harbored in kennels. Such list shall be prepared in duplicate, one of which shall be filed with the town or city clerk and the other with the commissioner of agriculture. The assessors shall receive as compensation for their services the sum of twenty cents for each dog listed by them, which shall be paid out of the state treasury out of moneys appropriated for the enforcement of the provisions of this chapter.

§ 139-1. Application of act; saving clause. 1. The provisions of this chapter relating to the licensing of dogs in a city shall not apply to the city of New York. The other provisions of this chapter shall not apply to dogs kept or harbored within the city of New York while they remain within the boundaries thereof.

2. A dog duly licensed or registered under existing laws when this act takes effect is not required to be licensed under this chapter before the expiration of such license or registration, and a dog wearing a tag issued upon such license or registration shall be deemed duly tagged under this chapter. A dog not so licensed or registered when this act takes effect, but for which a tax shall have been levied and paid for the year nineteen hundred and seventeen, shall be licensed under the provisions of this chapter, but no license fee shall be charged therefor except the tag fee of

twenty-five cents to be paid to the town or city clerk as compensation for his services.

3. The provisions of this article shall not apply to a dog owned by a nonresident passing through any village, town or city to which this article relates nor to dogs brought to any such village, town or city and entered for exhibition at any dog show, if confined or in immediate charge.

4. The provisions of this article shall not apply to dogs actually confined to the premises of incorporated societies devoted to the care or hospital treatment of lost, strayed or homeless animals, or confined to the premises of public or private hospitals devoted to the treatment of sick or diseased animals.

NOTE.—The following sections of Chapter 900, Laws of 1917, of which the above sections of the Agriculture Law are a part, repeal the former dog tax laws as follows:

§ 2. Article seven, constituting sections one hundred and ten to one hundred and thirty-six of chapter sixteen of the laws of nineteen hundred and nine, entitled "An act in relation to counties, constituting chapter eleven of the consolidated laws," and the acts amendatory thereof or supplemental thereto, are hereby repealed.

§ 3. Article eight of chapter twenty-six of the laws of nineteen hundred and nine, entitled "An act in relation to cities, constituting chapter twenty-one of the consolidated laws," as added by chapter seven hundred and eighteen of the laws of nineteen hundred and eleven, is hereby repealed.

§ 4. Article fifteen of chapter fifty-five of the laws of nineteen hundred and nine, entitled "An act in relation to cities of the second class, constituting chapter fifty-three of the consolidated laws," except section two hundred and thirty thereof, is hereby repealed.

§ 5. Local acts, in so far as they provide for or authorize the licensing or registration of dogs in cities of the first class, outside of the city of New York, and in so far as they are inconsistent herewith, are hereby repealed.

ATHLETIC COMMISSION LAW

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ATHLETIC COMMISSION LAW

NOTE.—This law is repealed by chapter 555 of the Laws of 1917, which takes effect November 15, 1917.

§ 9. Reports; tax to state; bond. Every club, corporation or association which may hold or exercise any of the privileges conferred by this act shall, within twenty-four hours after the determination of every contest, furnish to the commission a written report, duly verified by one of its officers, showing the number of tickets sold for such contest and the amount of the gross proceeds thereof, and such other matters as the commission may prescribe, and shall also within the said time pay to the state comptroller a tax of seven and one-half per centum of its total gross receipts from the sale of tickets of admission to such boxing or sparring match or exhibition, which tax shall be paid into the state treasury, and after the appropriation therefrom of the salaries and expenses of the commission and the salary of the secretary of the commission, as herein provided, shall be appropriated for and be apportioned to the objects and purposes of and in accordance with the provisions of chapter eight hundred and twenty of the laws of eighteen hundred and ninety-five and the acts amendatory thereof. Before any license shall be granted to any club, corporation or association to conduct, hold or give any boxing or sparring match or exhibition such applicant therefor shall execute and file with the state comptroller a bond in the sum of ten thousand dollars to be approved as to form and the sufficiency of the sureties thereon, by the state comptroller, conditioned for the payment of the tax hereby imposed. Upon the filing and approval of such bond the state comptroller shall issue to such applicant for such license a certificate of such filing and approval, which shall be by such applicant filed in the office of the commission with its application for such license; and no such license shall be issued until such certificate shall be so filed.

§ 10. Failure to report, or pay tax. Whenever any such club, corporation or association shall fail to make a report of any contest at the time prescribed by this act or whenever such report

is unsatisfactory to the state comptroller he may examine or cause to be examined the books and records of such club, corporation or association, and subpoena and examine under oath its officers and other persons as witnesses for the purpose of determining the total amount of its gross receipts for any contest and the amount of tax due pursuant to the provisions of this act, which tax he may upon and as the result of such examination fix and determine. In case of the default in the payment of any tax so ascertained to be due, together with the expenses incurred in making such examination, for a period of twenty days after notice to such delinquent club, corporation or association of the amount at which the same may be fixed by the state comptroller, such delinquent shall, ipso facto, forfeit its license and shall be thereby disqualified from receiving any new license or any renewal of license; and it shall, in addition, forfeit to the people of the state of New York the sum of five hundred dollars, which may be recovered by the attorney-general in the name of the people of the state of New York in the same manner as other penalties are by law recovered.

BANKING LAW

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BANKING LAW

§ 411. Exemptions. Every savings and loan association shall be deemed an institution for savings, and neither it nor its property shall be taxable under any law which shall exempt savings banks or institutions for savings from taxation. No law which taxes corporations in any form, or the shares or property thereof, shall apply to savings and loan associations unless they are specifically named in such law. The shares held by members of any association and the dues and dividends credited thereon shall be exempt from sale on execution and proceedings supplementary thereto to the amount of six hundred dollars, and the members of any such association shall not be individually liable for the payment of its debts. The shares of savings and loan associations shall not be subject to the stock transfer tax either when issued by the association or when transferred from one member to another.

§ 438. Land bank and its debentures not liable for taxation. The debentures issued by the land bank and the land bank itself, together with its capital, accumulations and funds, shall have the same exemption from taxation as other institutions for savings. No law which taxes corporations in any form, or the shares thereof or the accumulations therein, shall be deemed to include the land bank or its issue of debenture bonds unless they are specifically named in such law.

§ 461. Exemptions and individual liability of shareholders. The shares of members of any credit union and all the accumulations on such shares shall be exempt from sale on execution and proceedings supplementary thereto to the amount of six hundred dollars. The transfer of such shares shall not be taxable under the provisions of article twelve of the tax law.

Unless the by-laws so provide the shareholders of such a credit union shall not be individually liable for the payment of its debts.

CIVIL RIGHTS LAW

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CIVIL RIGHTS LAW

§ 3. Levying taxes and charges. No tax, duty, aid or imposition whatsoever, except such as may be laid by a law of the United States, can be taken or levied within this state, without the grant and assent of the people of this state, by their representatives in senate and assembly; and no citizen of this state can be by any means compelled to contribute to any gift, loan, tax, or other like charge, not laid or imposed by a law of the United States, or by the legislature of this state.

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CONSERVATION LAW

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CONSERVATION LAW

§ 62-a. Reforestation by county or town.

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3. Acquisition of land at tax sale. The county treasurer of a county when directed by a resolution of the board of supervisors, and the supervisor of a town, when authorized by the town board, may bid in, at a tax sale, conducted under the tax law, in the name and for the benefit of the county or town, such unimproved, unoccupied or wild lands situated within such county or town, and sold for unpaid taxes. The county or town may acquire title by reason of a purchase at such tax sale in the same manner and subject to the same conditions as in the case of a purchase at such sale by an individual. The provisions of the tax law relative to sales of land for unpaid taxes shall apply to sales to a county or town under this subdivision. The unimproved, unoccupied or wild lands acquired by a county or town as provided herein, shall be reforested and maintained in the same manner as lands acquired by gift or purchase by a county or town under the foregoing subdivisions of this section.

§ 89. Exemption of reforested lands from taxation.

In consideration of the public benefit to be derived from the planting and growing of forest trees, and to the end that the growth of forest trees may be encouraged and the water supply of the state protected and conserved, and that floods may be prevented, the owner of any waste, denuded or wild forest lands, of the area of five acres or upwards, within the state, which are unsuitable for agricultural purposes, who shall agree with the commission to set apart for reforestation or for forest tree culture, the whole, or any specific portion of such waste, denuded or wild forest lands, of the area of five acres or upwards, may apply to the conservation commission, in manner and form to be prescribed by it, to have such lands separately classified as lands suitable for reforestation or underplanting within the purposes and provisions of this section. Each application for such classification shall be accompanied by a plot and description of the land, and shall state the area, character and location thereof, and such other information in reference thereto as the commission may require; such application shall be accompanied by a certificate of the assessors of the

tax district or districts in which said lands are located, which shall set forth the assessed valuation of said lands for the last five years preceding the date of such application; or if said lands have not been separately assessed during any part of said period, or the timber has been removed therefrom at any time during said period of five years, by a sworn statement of the assessors of the value of said lands, which lands shall be valued at the same rate as other waste, denuded or wild forest lands in said tax district, similarly situated; such application shall also contain a declaration that the owner intends to reforest or underplant the lands described in such application with such number and kind of trees per acre and in such manner as the commission shall specify, and to comply with all reasonable rules and regulations of the commission in reference to future care and management of said lands and trees.

If it appears from said application and certificate or sworn statement that said lands are suitable for reforestation or underplanting purposes and have not been assessed during the period of five years next preceding the date of such application at an average valuation of more than five dollars per acre, or that similar lands in said vicinity have not been assessed for more than five dollars per acre, the said commission shall, as soon as practicable after the receipt of such application, cause an examination to be made of the lands for the purpose of determining whether or not it is of a character suitable to be reforested or underplanted and to be classified as such. After such examination if the commission shall determine that such lands are suitable for reforestation or underplanting, it is hereby empowered to enter into a written agreement with the owner, which agreement shall be to the effect that the commission will furnish said owner, at a price not to exceed cost of production, trees to be set out upon said lands, the kind and number to be prescribed by the commission, and to be set forth in said agreement; that the owner will set out upon said land the number and kind of trees per acre designated by the commission; and that said land will not be used for any purpose other than forestry purposes, during the period of exemption, without the consent of the commission; and that said lands and the trees thereon will be managed and protected at all times during the period of said exemption in accordance with the directions and

instructions of the commission. Said agreement shall be recorded in the office of the county clerk of the county where the lands are situated, and the provisions thereof shall be deemed to be and be covenants running with the land. Within one year after the making of such agreement, said lands shall be planted by the owner with the number and kind of trees specified therein; and the owner shall file with the commission an affidavit making due proof of such planting, which affidavit shall remain on file in the office of said commission. Upon the filing of such affidavit the commission shall cause an inspection of such lands to be made by a competent forester who shall make and file with said commission a written report of such inspection. If the commission is satisfied from said affidavit and report that the lands have been forested in good faith as provided in said agreement, it shall make and execute a certificate under its seal, and file the same with the county treasurer of the county in which the lands or any part thereof so forested are located, which certificate shall set forth a description of said lands, the area and the owner thereof, the town in which the same are situated, a statement that the land has been separately classified for taxation in accordance with the provisions of this section and a valuation, in excess of which, said lands shall not be assessed for the period of thirty-five years, which valuation shall not in any event be greater than the average valuation at which the same lands were assessed for the last five years preceding the date of said application, or the value of such lands as appears by the aforesaid sworn statements of the assessors of such tax district, and a statement that the trees and timber thereon shall be exempt from taxation during said period. Upon the filing of such certificate it shall be the duty of the county treasurer to file with the assessors of each tax district in which the lands described are located, a certified copy thereof, and the assessors of such tax district shall place the lands according to the description contained in said certificate upon the next assessment-roll, prepared for the assessment of lands within such tax district, at a valuation not to exceed the amount stated in said certificate, and not to exceed the assessed valuation of similar lands in said tax district; and said assessors shall insert upon the margin of said assessment-roll opposite the description of

said lands, a statement that said lands shall not be assessed during the period of thirty-five years at a value in excess of said amount and that the trees and timber growing upon said land shall be wholly exempted from taxation during said period; and said assessors shall also insert upon the margin of said assessment-roll the date of expiration of said exemption. Such lands shall be assessed, and continue to be assessed, and carried in such manner, upon the assessment-rolls, of such towns until the end of the exemption period. In the event that lands so classified shall, in the judgment of the commission, cease to be used exclusively for forestry purposes to the extent provided in the agreement between the conservation commission and the owner, or that said owner has violated its terms, or any reasonable rules and regulations of the commission in respect to the use of or the cutting of timber on said lands, the exemption from taxation provided in this section shall no longer apply; or at the election of the commission such owner may be also restrained from said acts by injunction; and the assessors having jurisdiction shall, upon the direction of the commission, assess said lands against the owner at the value, and in the manner provided by the tax law for general assessment of land.

The planting or underplanting of a tract in forest trees in compliance with the agreement as provided in this section shall be taken and deemed to be an acceptance by the owner of the exemption privileges herein granted and of the conditions herein imposed; and in consideration of the public benefit to be derived from the planting, underplanting, cultivation and growth of such trees the exemption of such trees from taxation and the taxation of the land upon which such trees are grown as herein provided, shall be continued and is hereby assured; and the right to such exemption and taxation shall be inviolable and irrevocable as a contract obligation of the state, so long as the owner of the land so planted shall fully comply with and perform the conditions of such contract not exceeding said period of thirty-five years.

§ 307. Provisions for taxation; statement of property; penalty; assessment of tax. 1. Statement of property. All owners, lessees or persons in possession of shellfish

grounds within the state of New York, shall, on or before the thirtieth day of September, annually, deliver to the supervisor at his office a statement under oath, specifying the number of acres of shellfish grounds owned, leased or used by them on the first day of August preceding, and the location, description and value thereof and whether held under grant, lease or otherwise, and printed blanks shall be prepared by the commission and furnished upon application at the office of the bureau of marine fisheries. But in case an owner, lessee or persons in possession as aforesaid shall have made a previous statement and shall make and file an affidavit of such fact on or before September thirtieth in each year, showing that no change has been made in his or their holding as rendered in the previous statement, then such previous statement shall be taken as the statement for the year in which the affidavit is filed.

2. Penalty. In case of the failure of any such person to deliver such statement to said supervisor at his office within the time above specified, or, if any statement so delivered to him shall erroneously state the number of acres subject to the tax hereinafter imposed, said supervisor shall make up a statement from the best information he may obtain, and shall add for such default to the tax hereinafter provided a penalty of twenty per centum of the amount of such tax.

3. Assessment of tax. The said supervisor shall annually make up and keep a book in his office to be known as the assessment book, in which he shall set down alphabetically the names and addresses of the owners, lessees or persons in possession of all shellfish ground within the state, the number of acres held or possessed by them and the location thereof as shown by the statements aforesaid, the amount of the tax payable thereon as hereinafter provided, and any penalty thereon; such assessment book shall also contain columns for the date of payment of such tax and the amount of tax and penalty paid.

§ 308. Levy of tax; notice and grievance; payment of tax; tax in lieu of other taxes; limitations. 1.

Levy of tax. For the benefit of the state and for the protection and fostering of the shell fisheries thereof, and the maintenance

of an efficient office or bureau, an annual tax at the rate of twenty-five cents per acre shall be levied and assessed upon each and every acre of shellfish ground located within this state owned, leased or possessed by any person whatsoever. The commission shall annually, and before the first day of February, levy and assess the said tax upon the property described in the statement made as aforesaid, setting forth the amount thereof, and any penalty added thereto, in the assessment book, as provided in the last section.

2. Notice and grievance. The commission shall thereupon serve notice on all persons whose lands are so assessed, and on which a tax is levied hereunder, which notice shall be in writing and may be served personally or by mailing the same to the last known post-office address of such person, stating that such tax roll has been completed and is on file in the office of the supervisor, the number of acres so assessed and the amount of the tax thereon, the penalties incurred, if any, and that on a day therein stated, which shall be not less than five days from the date of such notice, the supervisor or the deputy in charge of the division of fish and game will hear the complaint of all persons declaring themselves aggrieved thereby, and on such hearing sections thirty-six and thirty-seven of the tax law shall apply so far as the same are applicable and such assessment may be reviewed by certiorari in the manner provided in the tax law for the review of erroneous or illegal assessments.

3. Payment of tax. Such tax shall be paid to the said commission at the office of the supervisor within sixty days after the first day of February in each year, and he shall give a proper receipt therefor, and immediately enter such payment upon the assessment book with the date of payment. Such tax and any penalty thereon shall be a first lien upon all the property subject thereto, including the shellfish thereon from the first day of February in the year in which such tax is laid.

4. Tax in lieu of other taxes. The tax hereby imposed shall be in lieu of all other taxes on such property, and no other tax except as provided in this article shall be levied or imposed on said shellfish grounds, or the shellfish thereon, by any authority whatever.

5. Limitations. Section three hundred and six, three hundred

and seven, three hundred and eight, and three hundred and nine of this chapter do not apply to or affect lands under water, held and in possession under colonial patents, or legislative grants, by any town or person in the counties of Kings, Queens, Suffolk, Nassau or Richmond, or to lands under the waters of Gardiners and Peconic bays, ceded by the state to the county of Suffolk, pursuant to chapter three hundred and eighty-five of the laws of eighteen hundred and eighty-four, as amended by chapter six hundred and forty of the laws of nineteen hundred and six.

§ 309. Collection of tax. If any tax so laid shall not be paid on or before the first day of April, the said supervisor shall make and issue his warrant, in the name of the commission, for the collection thereof, with interest thereon, at one per centum per month from the day such tax became due and payable, and until paid, which warrant shall be delivered to the sheriff of the county within whose jurisdiction the lands are situated, directing such sheriff to collect such tax, together with the penalty and interest, if any, due thereon, together with his fees for making such collection, and such sheriff is hereby authorized, empowered and required in default of such payment to sell the property described in such warrant in the manner provided by law for a sale under execution, and to deliver to the purchaser thereof a proper deed or assignment, as the case may be, and such warrant shall immediately be returned to said supervisor by said sheriff with all his proceedings indorsed thereon, and he shall pay over to said supervisor the money received upon such sale, and said supervisor shall apply the same to the payment of such tax and all interest and expenses thereon, including the expenses of such sale, returning any balance that may remain to such owner or owners. All moneys received by said supervisor in payment of taxes and interest thereon shall be accounted for and paid by said supervisor to the state treasurer, for the benefit of the state, within thirty days after its receipt.

§ 461. Proceedings for assessment and collection of cost of river improvements. For the purpose of raising money to meet the said bonds and the interest thereon, and to provide for the cost and expenses of such improvement

and the maintenance thereof the commission shall annually transmit to the comptroller a statement of the amount of the proportion thereof to be paid by the state during such year, in conformity with the determination of the commission in respect thereto as provided in this article and such amount shall be by the comptroller paid into the river improvement fund herein mentioned applicable to such improvement out of the moneys of the state appropriated for that purpose; and the commission shall annually transmit to the clerk of the board of supervisors of each county, the clerk of each town, the mayor of each city and the president of each village affected by such improvement a statement of the amount of the proportional share thereof to be paid by such county, town, city or village respectively, as determined by the commission, and such county, town, city or village shall cause the same to be assessed, levied and collected in the same manner as provided by law with reference to general taxes, and paid to the treasurer of the county, who shall forthwith forward the same, less his legal fees therefor, to the comptroller to be by him paid into the river improvement fund applicable to such improvement; and the commission shall annually transmit to the clerk of the board of supervisors of each county included in such improvement district a statement of the amount of the proportional share thereof to be borne by the lands and properties collectively in such improvement district within such county during such year, to be assessed, levied and collected as hereinafter provided. The assessors of each town and city included in such improvement district are hereby required to enter upon a separate page in the annual assessment roll of such town or city before the delivery thereof to the board of supervisors the description by number corresponding with the number thereof on said survey, and map and descriptions so filed in the county clerk's office, each parcel of land and each designation or description of property within the county in such improvement district, together with the name of the then owner or owners thereof so far as the same can be ascertained by the assessors, and set opposite such number and description of each separate parcel or property in the column of said roll for the total assessed valuation of property the amount

of benefit by reason of such improvement received by such parcel or property as stated and specified in the determination of the commission as modified by the court if so modified, on file in the office of the clerk of the county. And the board of supervisors shall each year at the time the annual tax levy is made, levy upon each separate parcel and property in said county within such improvement district appearing upon the assessment rolls of the towns and cities included therein as herein provided such portion of the amount to be paid by all of the property in said county within such improvement district appearing by the statement of the commission and the comptroller made to said board as in section eighteen of this article provided as the amount so assessed against such parcel or property on said rolls for benefit accruing thereto bears to the aggregate amount so assessed on said rolls against all of said lands and properties, and the said taxes so levied shall be collected in the same manner as general taxes are levied and collected, and shall be a like lien as general taxes until the amount thereof is paid to the general treasurer of the county, superior in force and effect to all other liens except unpaid general taxes; provided, however, that the collection of such tax shall only be enforced by a sale of the land or property assessed. Such taxes when collected shall be paid to the treasurer of said county who shall forthwith pay the same less his legal fees to the comptroller who shall pay the same into the river improvement fund.

COUNTY LAW

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COUNTY LAW

§ 12. General powers. The board of supervisors shall:

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3. Annually direct the raising of such sums in each town as shall be necessary to pay its town charges.

4. Cause to be assessed, levied and collected, such other assessments and taxes as shall be required by them by any law of the state.

§ 16. Correction of assessments, and returning and refunding of illegal taxes. Any such board may correct any manifest clerical or other error in any assessment or returns made by any one or more town officers to such board, or which may, or shall have properly come before such board for its action, confirmation or review; and cause to be refunded to any person the amount collected from him of any tax illegally or improperly assessed or levied, and upon the order of the county court, it shall refund any such tax. In raising the amount so refunded, or necessary to supply the deficiency caused by the correction of any error in such assessment, such board shall, in the same or next ensuing tax-levy, adjust and apportion such amount upon the property of the several towns and wards of the county as shall be just, taking into consideration the portion of the state, county, town and ward included therein, and the extent to which such town or ward has been benefited thereby. Such board shall ascertain, fix and determine the amount which any person or corporation is equitably entitled to receive back from any town for taxes paid while the boundary line between towns was in dispute and cause the same to be levied and collected.

§ 23. Compensation of supervisors. * * * The board of supervisors of any county, except Saratoga and Suffolk counties, may also allow to each member of the board for his services in making a copy of the assessment-roll, three cents for each written line for the first one hundred lines, two cents per line for the second hundred written lines, and one cent per line for all written lines in excess of two hundred, and one cent for each tax actually extended by him on the tax-roll, and, if there be more than

one item of tax on a line of the tax-roll, one cent for computing and extending the total of such items. The board of supervisors of any county may also allow to each member of the board for his services in making a copy of the tax-roll for delivery to the collector compensation at the rate of one-half the compensation authorized for making a copy of the assessment and tax-rolls. In the county of Suffolk the extension and copying of the tax-rolls shall be performed by clerks and be a town charge.

§ 50. Duties. Clerks of boards of supervisors shall:

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8. Prepare the tax-rolls under the direction of the board.

§ 53. Statement of railroad, telegraph, telephone and electric light taxes. The clerk shall, within five days after the making out, or issuing of the annual tax-warrant by the board of supervisors, prepare and deliver to the county treasurer of his county, a statement showing the title of all railroad corporations and telegraph, telephone and electric light lines in such county, as appear on the last assessment roll of the towns or cities therein, the valuation of the property, real and personal, of such corporation and line in each town or city, and the amount of tax assessed or levied on such valuation in each town or city in his county,

§ 77. Further powers. The board may make such other local and private laws and regulations concerning highways, alleys, bridges, and ferries within the county, and the assessment and apportionment of highway labor or taxes therefor, not inconsistent with law, as it may deem necessary and proper, when the purposes of such laws and regulations can not be accomplished under the foregoing provisions, or the general laws of the state.

§ 150. Extension of time for the collection of taxes. The county treasurer may extend the time for the collection of taxes in any town or ward, but no extension shall be permitted until the collector of taxes of the town, city or ward in which such extension shall be asked shall pay over to the county treasurer

all the taxes collected by him, and renew his undertaking as the supervisor of his town shall approve, and furnish evidence by his oath, and other competent testimony, if any, as such treasurer shall require, that he has been unable, for cause stated, to collect all the taxes within the time required by his warrant; but such extension shall not in any case be made beyond the first day of April in any year, unless ninety per centum of such taxes shall have been collected and paid over to him.

§ 241-a. Compensation of supervisors and assessors in attending tax meetings. Supervisors, in addition to the compensation provided by section twenty-three of this chapter, and town assessors, shall be entitled to receive compensation at the rate of four dollars per day for each calendar day actually and necessarily spent in attending a meeting within the county held for the purpose of conference with the state board of tax commissioners or a member of such board, and mileage at the rate of eight cents per mile by the most direct route from his residence, in going to and returning from the place within the county where such meeting is held. Such compensation and mileage shall be a county charge.

§ 242. County charges, how raised. The moneys necessary to defray the county charges of each county shall be levied on the taxable property in the several towns therein, in the manner prescribed in the general laws relating to taxes; and in order to enable the county treasurer to pay such expenses as may become payable from time to time, the board of supervisors shall annually cause such sum to be raised in advance in their county, as they may deem necessary for such purpose.

DRAINAGE LAW

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DRAINAGE LAW

§ 106. Apportionment of cost; assessments. On the completion of the work of drainage, said commissioners shall apportion all of the cost of the same, and of said corporation in the manner contemplated and provided for in the drainage law; and shall prepare a tax roll on which shall be set forth a description of the several parcels of land to be affected by the metes and bounds, and so that the same can be identified with reasonable certainty, with the name where obtainable, of the owner, or the last known owner, or reputed owner, of each parcel separately assessed, which name shall be regarded as an aid to identify such parcel, and a mistake in the name of the owner, or the last known owner, or reputed owner, shall not affect the validity of the assessment against the parcel, and shall set opposite the several parcels of land so described, the grade or several grades of taxation, according to benefits as apportioned by said commission, in compliance with the drainage law, the quantity of land within each grade and the amount of assessment per acre against each such grade, together with a statement of the total amount of tax under all of such grades assessed against each parcel separately described, and specifying the proportion of said total amount to be paid annually and the rate of interest which such assessment shall bear until paid. Upon the completion of said tax roll, said commissioners shall publish a notice in at least one newspaper to be published in each county in which any of such lands shall be situated, and which notice shall be posted in at least three public places in each town containing any part of such lands, specifying a time and place within one of the towns having a portion of its lands located within said drainage district, where said tax roll may be examined by any person having or claiming an interest in any such lands, for a period of not less than ten days after such publication and posting, and also specifying a time thereafter at the same place, when said commissioners will meet and listen to any person feeling aggrieved, for the purpose of amending and correcting any error or improper apportionment of such taxes, if, in the judgment of such commissioners, there shall be any.

Any amendments or corrections to said tax roll shall be made

on the conclusion of such hearing forthwith; and the same when so amended and corrected, shall be redated as of the date of such final amendment and correction, and shall continue to remain on file at the same place for the inspection of any person owning or claiming to own any of such lands within said drainage district subject to the payment of taxes, for a further period of ten days after said tax roll shall be amended and corrected by said commissioners as aforesaid. They shall also serve the notice provided for by section thirty-two of the drainage law, upon the same persons and in the same manner as in sections specified.

§ 107. Appeals; tax roll to be filed. At any time within twenty days after said tax roll shall have been finally amended and corrected as aforesaid, and the notice last mentioned is served on him, any owner of lands within said drainage district subject to taxation may appeal to the special term of the supreme court, to be held within the judicial district within which said drainage district is located, for a further hearing, amendment and correction of said tax roll, by serving on one of said commissioners and their attorney, a notice of appeal, and naming a time and place not less than eight or more than twenty days thereafter, or as soon as the matter can be heard, for such hearing, and specifying any and all alleged errors or improper apportionment of taxes which said appellant desires corrected with the reasons therefor. At the time and place specified in such notice of appeal, or at such other time to which the matter may be adjourned, the commissioners shall produce before said court said tax roll or apportionment, and said court shall examine the same and hear said appellant and said commissioners together with such evidence as they may produce, in a summary manner, and shall thereupon make an order either confirming said tax roll or apportionment as fixed by said commissioners, or amending and correcting the same in a manner to be specified in said order; and said commissioners shall thereupon amend and correct said tax roll or apportionment as directed in said order and shall cause one copy of said order, together with said tax roll or apportionment, duly subscribed by said commissioners, to be filed in the county clerk's office in each county in which any of the lands within said drainage district,

subject to taxation, are located; and, at the same time said commissioners shall cause a transcript of said tax roll or apportionment, relating to all the lands in each town within said drainage district affected thereby to be filed in the town clerk's office of each such town.

§ 108. Duty of supervisor and collector. It shall be the duty of the supervisor of each town, whose lands form part of the drainage district, to cause to be included in the annual tax levy of such town, and added to the tax roll such portion of the costs and expenses of drainage or in connection therewith as may be due, or as shall become due before the next succeeding annual tax roll is made out, as shown or indicated by the apportionment or tax roll made by the commissioners, and filed with the several town clerks and county clerks as hereinbefore provided, as the same shall have been apportioned or assessed against each separate parcel of land until all outstanding indebtedness for such drainage, or in connection therewith, has been paid.

And it shall be the duty of the collector of each such town to collect annually all such costs of drainage, or connected therewith, apportioned by the commissioners, and included in the town roll as aforesaid, together with his usual fees and expenses for collection, out of the lands referred to or specified in the tax roll or apportionment prepared by the commissioners, or from the owners thereof, and, in case of default in the payment or collection of such taxes, they shall be returned to the county treasurer as unpaid taxes; and such lands shall be sold by him or by the state comptroller as the case may be, for unpaid taxes, in the same manner, with the same effect, and with the same right of redemption as in the case of ordinary county or town taxes against such lands. All amounts so collected, less the legal costs and charges in connection with the collection of the same, shall be paid over by the supervisor of each town, or by the county treasurer as the case may be, to the treasurer of the commission; and commissioners shall apply the same to the payment of certificates of indebtedness, bonds and other legal costs and charges as they become due.

EDUCATION LAW

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EDUCATION LAW

§ 69. Colleges may construct water-works and sewer systems. 1. Every incorporated college in this state is duly authorized and empowered to construct and maintain a system of water-works for the purpose of supplying its college buildings and premises with pure and wholesome water for domestic, sanitary and fire purposes, and for the preservation of the health of its students, faculty and employees, and for the preservation of the public health of the town, village or city in or near which such college is located, and the construction and maintenance of such waterworks is declared to be a public use. Such water-works, as often as necessary, may be enlarged or improved. Every such incorporated college owning its water-works system and having an adequate supply of water therefrom, may furnish water to persons other than students, faculty and employees of such college at and for a just and adequate compensation, providing that they reside within a sewer district now created in which the premises of the said college or any part thereof are embraced, and provided no municipal or private public service corporation operates or maintains a system of water-works therein capable of supplying water to such inhabitants. Whenever any such college shall extend its mains along any streets, avenues or highways for the purpose of supplying water to such inhabitants, it shall not lose its exemption from taxation by reason thereof, and shall not be deemed to be exercising a public or corporate franchise within the meaning of the tax law.

§ 153. School property exempt from taxation. The grounds, buildings, furniture, books, apparatus and all other property of a school district shall not be subject to taxation for any purpose.

§ 327. Corporate authorities must raise tax certified by board of education. 1. The corporate authorities of any incorporated village or city in which any such union free school shall be established, shall have power, and it shall be their

duty, to raise, from time to time, by tax, to be levied upon all the real and personal property in said city or village, as by law provided for the defraying of the expenses of its municipal government, such sum as the board of education established therein shall declare necessary for teachers' salaries and the ordinary contingent expenses of supporting the schools of said district.

2. The sums so declared necessary shall be set forth in a detailed statement in writing, addressed to the corporate authorities by the board of education, giving the various purposes of anticipated expenditure, and the amount necessary for each; and the said corporate authorities shall have no power to withhold the sums so declared to be necessary; and such corporate authorities as aforesaid shall have power, and it shall be their duty to raise, from time to time, by tax as aforesaid, any such further sum to be set forth in a detailed statement in writing, addressed to the corporate authorities by the board of education, giving the various purposes of the proposed expenditure, and the amount necessary for each which may have been or which may hereafter be authorized by a majority of the voters of such union free school district present and voting at any special district meeting duly convened for any of the purposes stated in section four hundred and sixty-seven of this chapter.

§ 330. School districts continued. Each school district in the state is hereby continued as such district exists at the time this act goes into effect or until modified as provided in this chapter. No order consolidating two or more school districts shall be effective until such order is approved by a majority vote of the town board of education of the town or towns in which such districts are located, and thereafter approved by a majority vote of the qualified electors of each district present and voting at a meeting of the districts consolidated by said order.

§ 331. Town board of education. 1. A town board of education in each town of the state, having jurisdiction over all the schools in the town as hereinafter provided, except in union free school districts having a population of fifteen hundred or more or employing fifteen teachers or more at the time this act

takes effect, and the school districts in the several towns of a county which adjoins a city having a population of one million or more and in which there are only two district superintendents, is hereby established to begin on the first day of August, nineteen hundred and seventeen. Such board shall consist of three members in each town in which the number of school districts under its jurisdiction is five or less and shall consist of five members in all other towns. The term of office of each member shall be three years except that, of the members first elected hereunder, in a town having three members on such board, one shall hold office until August first, nineteen hundred and eighteen, one until August first, nineteen hundred and nineteen, and one until August first, nineteen hundred and twenty, and in a town having five members, two shall hold office until August first, nineteen hundred and eighteen, two until August first, nineteen hundred and nineteen, and one until August first, nineteen hundred and twenty. The terms of office of such members shall begin on the first day of August following their election.

2. Where there are two or more union free school districts each having a population of less than fifteen hundred, each maintaining an academic department which has been admitted to the university of the state of New York and the principal schoolhouse in each is situated wholly in the same town, the district superintendent shall issue an order dividing the town into as many units as there are such union free school districts situated in the town and designating the several school districts of the town to be associated with such union free school districts to form such units. The said units shall be known as town school units and shall be numbered by the district superintendent at the time of such division. Each union free school district and the districts so associated with it in forming such unit shall have a separate board of education to be elected in the same manner as boards of education in towns are elected. Such board shall have and exercise the jurisdiction and powers, and perform the duties in respect to the schools in the districts forming said unit, conferred or imposed upon a town board of education as to the schools of the several districts in a town. Wherever in this article reference

is made to the town board of education, to the school officers of the town, to the school meeting of the town, or to the school electors of the town it shall be construed as referring also to the boards of education, school officers, school meeting or school electors of such units as the case may be.

3. Whenever twenty-five duly qualified voters from each of such separate units in a town having two or more boards of education shall present a petition to the district superintendent to have all of the schools situated within the limits of the town united under one town board of education as provided by subdivision one of this section, the district superintendent shall direct each separate board of education to submit to the voters of their unit at the next annual school meeting the question "Shall all the schools in the town of be placed under the jurisdiction of one town board of education?" If a majority of the voters in each separate unit, voting at such election, shall vote in favor thereof, the terms of office of each of the members of the boards of education in such town shall terminate one year from the first day of August next following such annual meeting, and there shall be elected at the next annual meeting a new town board of education as provided by section three hundred and fifty-four of this act, which board shall take charge of all the schools of the town on the first day of August following such election.

4. In a town in which there is, wholly or in part, a union free school district having a population of fifteen hundred or more or employing fifteen teachers or more, the principal schoolhouse of which is situate in such town, such district may by resolution, duly submitted and adopted as provided by law at a district meeting, determine to become subject to the provisions of this article. The board of education shall, upon the petition signed by not less than fifteen per centum of the qualified electors of such district, give notice of the submission of such resolution to an annual or special meeting, in the manner provided by law. If such resolution be adopted at such meeting, the board of education of the town in which the schoolhouse of such district is situate, shall, upon petition signed by fifteen per centum of the qualified electors of such

town, residing outside of such union free school district, submit a resolution to an annual or special meeting of such town as provided in this article, for the purpose of determining whether such union free school district shall become subject to the provisions of this article. If such resolution be adopted by such town, the schools of such union free school district shall become subject to the jurisdiction of the board of education of such town and the provisions of this article shall apply to such district and the schools thereof, notwithstanding the exception contained in subdivision one of this section, and thereupon the terms of office of the officers of such union free school district shall terminate.

NOTE.—Section 346 following is from the new township school law (chap. 328, L. 1917), and applies to town boards of education, union free school district boards where the union school district has a population of fifteen hundred or more or employs fifteen teachers or more and town school unit boards in case the town is divided into town school units pursuant to section 331 subdivision 2 of the Education Law. The old school district is abolished so far as taxation is concerned. School taxes hereafter will be raised for the town as a whole except where there are separate union free school district or town school unit boards in the above cases.

The town schoolship law does not apply to school districts in the several towns of a county which adjoins a city having a population of a million or more and in which there are only two district superintendents. The only county which comes within this exception is Nassau.

§ 346. Levy and collection of taxes. 1. The board of education of the town shall, within ten days after the first day of September in each year, cause the amounts specified in such tax budget and supplemental tax budgets, if any, to be levied and assessed against the taxable property within that portion of the town which is subject to the provisions of this article. The board of education shall immediately upon the completion of its tax list annex thereto a warrant for the collection thereof, which shall direct the collector of the town to collect the tax so levied and assessed and to pay over the amount thereof to the town school treasurer. The town collector of taxes shall have the same power and jurisdiction in respect to the collection of such taxes as he has in respect to the collection of other taxes levied upon taxable pro-

perty in the town, and the provisions of law relative to the collection of such taxes, except as otherwise provided in this chapter, shall apply to the collection of such school taxes.

2. The town collector shall before receiving the warrant for the collection of such taxes execute a bond to the board of education of the town, with one or more sureties to be approved by the board, and in the amount to be prescribed by such board, conditioned for the due and faithful collection of the taxes under such warrant and the return thereof to the proper officer.

3. The provisions of article fifteen (Sections 412-440 Educational Law) of this chapter relating to the assessment and collection of taxes shall apply to the assessment of school taxes in a town by the board of education thereof, and to the collection of the taxes assessed and levied as herein provided, except so far as the provisions thereof may be in conflict with the provisions of this article.

4. If a district is situated partly in two or more towns, the taxable property in that portion of such district lying in a town other than that in which the principal schoolhouse is situated, shall be assessed for school purposes at the same rate as the taxable property of the town in which such principal schoolhouse is located. The valuation of the real property in the portions of such district lying in two or more towns, as appearing upon the several assessment rolls of such towns, may be equalized by the supervisors of such towns upon the request of the boards of education of such towns, or of three or more persons liable to pay taxes upon real property in either of such towns, and the provisions of section four hundred and fourteen of this chapter shall apply to such equalization. The taxable property in the portions of such district located in a town or towns other than the town in which the principal schoolhouse of such district is located, shall not be assessed for school purposes in such towns.

§ 347. Borrowing money in anticipation of collection of taxes. The board of education of a town may borrow money in anticipation of the levy and collection of a tax, for any of the purposes specified in a budget or supplemental budget filed with the clerk of the board of education and the other officers with

whom the same is required to be filed as herein provided. Certificates of indebtedness may be issued by such board of education which shall be signed by the president of the board and countersigned by the treasurer thereof. Such certificate shall not be issued for more than one year from the date thereof, and shall bear interest at a rate not exceeding six per centum per annum. The money borrowed shall be placed in the custody of the treasurer and shall be paid out by him on the order of the board of education in the same manner as money collected by taxes levied against the taxable property of the town.

§ 349. Issue and sale of school bonds. Whenever a tax shall have been voted to be collected in instalments for any of the purposes specified in the preceding section the board of education of the town may borrow so much of the sum voted as may be necessary at a rate not exceeding six per centum per annum. The board may issue bonds or other evidences of indebtedness for such purposes which shall not be sold below par. The interest and principal of such bonds or other evidences of indebtedness shall be a charge upon the town and shall be paid when due. Such bonds or other evidences of indebtedness shall be sold by the board of education in the manner provided by section four hundred and eighty of this chapter.

§ 350. State funds to be used for schools of towns. Funds hereafter apportioned by the state under the provisions of this chapter to school districts under the supervision and control of a town board of education shall be apportioned on the basis provided in this chapter, but the funds so apportioned to the several school districts of a town shall be paid by the county treasurer to the town school treasurer. Funds apportioned for teachers' salaries shall be paid on the order of the board of education of the town for the payment of the salaries of teachers employed in such town and funds apportioned for school libraries, apparatus, maps or works of art, shall be paid respectively in like manner for school libraries, apparatus, maps or works of art, in such town.

NOTE.— Sections 410–440 of the Education Law are in force only so far as the same do not conflict with the new township school law, chapter 328 of the Laws of 1917 and the new city school law, chapter 786, Laws of 1917.

§ 410. Assessment of taxes. Immediately after a tax shall have been voted by a district meeting for a purpose arising during the current school year the trustees shall assess it and make out the tax-list therefor, and annex thereto their warrant for its collection. Where a tax is voted at an annual school meeting for school purposes during the following school year the said trustees shall prepare their tax-list therefor and annex thereto their warrant for its collection within thirty days after August first. But they may at the same time assess two or more taxes so voted, and any taxes they are authorized to raise without such vote, and make out one tax-list and one warrant for the collection of the whole. They shall prefix to their tax-list a heading showing for what purpose the different items of the tax are levied.

§ 411. Property to be assessed. 1. School district taxes shall be apportioned by the trustees upon all real estate within the boundaries of the district which shall not be by law exempt from taxation, except as hereinafter provided, and such property shall be assessed to the person or corporation owning or possessing the same at the time such tax-list shall be made out.

2. The trustees shall also apportion the district taxes upon all persons residing in the district, and upon all corporations liable to taxation therein, for the personal estate owned by them and liable to taxation.

3. Land lying in one body and occupied by the same person, either as owner or agent for the same principal, or as tenant under the same landlord, if assessed as one lot on the last assessment-roll of the town after revision by the assessors, shall though situated partly in two or more school districts, be taxable in that one of them in which such occupant resides. This rule shall not apply to land owned by non-residents of the district, and which shall not be occupied by an agent, servant or tenant residing in the district. Such unoccupied real estate shall be assessed as non-resident, and a description thereof shall be entered in the tax-list.

§ 412. Ascertainment of valuations. The valuations of taxable property shall be ascertained, so far as possible, from the last assessment-roll of the town, after revision by the assessors; and no person shall be entitled to any reduction in the valuation of such property, as so ascertained, unless he shall give notice of his claim to such reduction in writing to the trustees of the district before the tax-list shall be made out.

§ 413. Power of trustees to determine values. The trustees of a district shall ascertain the true value of the property to be taxed from the best evidence in their power, giving notice to the persons interested, and proceeding in the same manner as the town assessors are required by law to proceed in the valuation of taxable property. the hearing of grievances, and the revision of the town assessment-roll in the following cases:

1. When a reduction shall be duly claimed and where the valuation of taxable property cannot be ascertained from the last completed assessment-roll of the town;

2. When the valuation of such property shall have increased or diminished since the last assessment-roll of the town was completed;

3. When an error, mistake, or omission on the part of the town assessors shall have been made in the description or valuation of taxable property.

§ 414. Equalization within joint districts. When a district embraces parts of two or more towns, the supervisors of such towns shall, upon receiving a written notice from the trustees of such district, or from three or more persons liable to pay taxes upon real estate therein, meet at a time and place to be named in such notice, which time shall not be less than five or more than ten days from the service thereof, and a place within the bounds of the towns so in part embraced, and proceed to inquire and determine whether the valuation of real property upon the several assessment-rolls of said towns is substantially just as compared with each other.

2. If it is ascertained that such assessments are not relatively equal such supervisor shall determine the relative proportion of taxes that ought to be assessed upon the real property of the parts of such district lying in different towns, and the trustees of such

district shall thereupon assess the proportion of any tax thereafter to be raised, according to the determination of such supervisors, until new assessment-rolls of the town shall be perfected and filed, using the assessment-rolls of the several towns to distribute the said proportion among the persons liable to be assessed for the same.

3. If such supervisors shall be unable to agree, they shall summon a supervisor from some adjoining town who shall meet with them and unite in such inquiry and the finding of a majority shall be the determination of such meeting.

4. Such supervisors shall receive for their services three dollars per day for each day actually employed which shall be a town charge upon their respective towns.

§ 415. Assessment of vacant land. When any real estate within a district so liable to taxation shall not be occupied and improved by the owner, his servant or agent, and shall not be possessed by any tenant, the trustees of any district, at the time of making out any tax-list by which any tax shall be imposed thereon, shall make and insert in such tax-list a statement and description of every such lot, piece or parcel of land so owned by nonresidents therein, in the same manner as required by law from town assessors in making out the assessment-roll of their towns; and if any such lot is known to belong to an incorporated company liable to taxation in such district, the name of such company shall be specified, and the value of such lot or piece of land shall be set down opposite to such description, which value shall be the same that was affixed to such lot or piece of land in the last assessment-roll of the town; and if the same was not separately valued in such roll, then it shall be valued in proportion to the valuation which was affixed in the said assessment-roll to the whole tract of which such lot or piece shall be part.

§ 416. Persons working land on shares and vendees in possession liable to taxation. Any person working land under a contract for a share of the produce of such land, shall be deemed the possessor, so far as to render him liable to taxation therefor, in the district where such land is situate, and any person in possession of real property under a contract for the purchase thereof shall be liable to taxation therefor in the district where such real property is situated.

§ 417. Liability of property of certain absentee owners. Every person owning or holding any real property within any school district, who shall improve and occupy the same by his agent or servant, shall, in respect to the liability of such property to taxation, be considered a taxable inhabitant of such district, in the same manner as if he actually resided therein.

§ 418. Certain exemptions from tax for building school-house. Every taxable inhabitant of a district who shall have been, within four years, set off from any other district, without his consent, and shall within that period, have actually paid in such other district, under a lawful assessment therein, a district tax for building a school-house, shall be exempted by the trustees of the district where he shall reside, from the payment of any tax for building a school-house therein.

§ 419. Right of certain tenants to charge tax to landlord. Where any district tax, for the purpose of purchasing a site for a school-house, or for purchasing or building, keeping in repair, or furnishing such school-house with necessary fuel and appurtenances, shall be lawfully assessed, and paid by any person on account of any real property whereof he is only a tenant at will, or for three years, or for a less period of time, such tenant may charge the owner of such real estate with the amount of the tax so paid by him, unless some agreement to the contrary shall have been made by such tenant.

§ 420. Requisites and authority of collector's warrant. The *warrant for the collection of a district tax shall be under the hands of the trustees, or a majority of them, with or without their seals; and it shall have the like force and effect as a warrant issued by a board of supervisors to a collector of taxes in the town; and the collector to whom it may be delivered for collection shall be thereby authorized and required to collect from every person in such tax-list named the sum set opposite to his name, or the amount due from any person specified therein, in the same manner that collectors are authorized to collect town and county taxes.

* So in original.

§ 421. Time for delivery of warrant to collector.

1. A warrant for the collection of a tax voted by the district shall not be delivered to the collector until the thirty-first day after the tax was voted.

2. A warrant for the collection of a tax authorized by law without a vote of the district may be delivered to the collector whenever the same is completed.

§ 422. Jurisdiction of collector. Any collector to whom any tax-list and warrant may be delivered for collection may execute the same in any other district or town in the same county, or in any other county where the district is a joint district and composed of territory from adjoining counties, in the same manner and with the like authority as in the district in which the trustees issuing the said warrant may reside, and for the benefit of which said tax is intended to be collected; and the bond or sureties of any collector, given for the faithful performance of his official duties, are hereby declared and made liable for any moneys received or collected on any such tax-list and warrant.

§ 423. Renewals of warrants. If the sum of money, payable by any person named in such tax-list, shall not be paid by him or collected by such warrant within the time therein limited, it shall be lawful for the trustees to renew such warrant in respect to such delinquent person; and whenever more than one renewal of a warrant for the collection of any tax-list may become necessary in any district, the trustees may make such further renewal, with the written approval of the supervisor of any town in which a school-house of said district may be located, to be indorsed upon such warrant.

§ 424. Amendment of tax-lists. Whenever the trustees of any school district shall discover any error in a tax-list made out by them, they may, with the approval and consent of the commissioner of education, after refunding any amount that may have been improperly collected on such tax-list, if the same shall be required by him, amend and correct such tax-list, as directed by the commissioner, in conformity to law.

§ 425. Collector's notice. 1. The collector, on the receipt of a warrant for the collection of taxes, shall give notice to

the taxpayers of the district by publicly posting written or printed, or partly written and partly printed, notices in at least three public places in such district, one of which shall be on the outside of the front door of the school-house, stating that he has received such warrant and will receive all such taxes as may be voluntarily paid to him within thirty days from the time of posting said notice.

2. Such collector shall also give a like notice, either personally or by mail, at least twenty days previous to the expiration of the thirty days aforesaid, to the president, secretary, general or division superintendent, or manager of any canal or pipe line, assessed for taxes upon the tax-list delivered to him with the aforesaid warrant.

3. Such collector shall also give a like notice to all nonresident taxpayers on said list whose tax amounts to one dollar or more and whose residence or post-office address may be known to such collector, or may be ascertained by him upon inquiry of the trustees and clerk of his district.

4. No school collector shall be entitled to recover from any railroad corporation, canal company or pipe line, or nonresident taxpayer more than one per centum fees on the taxes assessed against such corporation or nonresident, unless such notice shall have been given as aforesaid; and in case the whole amount of taxes shall not be so paid in, the collector shall forthwith proceed to collect the same.

§ 426. Collector's fees. The collector shall receive for his services on all sums paid in as aforesaid, one per centum, and upon all sums collected by him, after the expiration of the time mentioned, five per centum, except as hereinbefore provided; and in case a levy and sale shall be necessarily made by such collector, he shall be entitled to traveling fees, at the rate of ten cents per mile, to be computed from the school-house in such district.

§ 427. Notice to railroad companies and certain other corporations of assessment and tax. 1. It shall be the duty of the school collector in each school district in this state, within five days after the receipt by such collector of any and every tax or assessment roll of his district, to prepare and deliver to the county treasurer of the county in which such dis-

trict, or the greater part thereof, is situated, a statement showing the name of each railroad, telegraph, telephone, electric light or gas company, including a company engaged in the business of supplying natural gas, appearing in said roll, the assessment against each of said companies for real and personal property respectively, and the tax against each of said companies.

2. It shall thereupon be the duty of such county treasurer, immediately after the receipt by him of such statement from such school collector, to notify the ticket agent or manager of any such railroad, telegraph, telephone, electric light or gas company, including a company engaged in the business of supplying natural gas assessed for taxes at the station or office nearest to the office of such county treasurer or to notify the company at its principal office within this state personally or by mail, of the fact that such statement has been filed with him by such collector, at the same time specifying the amount of tax to be paid by such company.

§ 428. Payment of tax by railroad and certain other corporations to county treasurer. Any railroad company heretofore organized, or which may hereafter be organized, under the laws of this state and any telegraph, telephone, electric light or gas company including a company engaged in the business of supplying natural gas may within thirty days after the receipt of such statement by such county treasurer, pay the amount of tax so levied or assessed against it in such a district and in such statement mentioned and contained with one per centum fees thereon, to such county treasurer, who is hereby authorized and directed to receive such amount and to give proper receipt therefor.

§ 429. Duty of collector after failure of railroad and certain other corporations to pay within thirty days. In case any railroad company and any telegraph, telephone, electric light or gas company including a company engaged in the business of supplying natural gas shall fail to pay such tax within said thirty days, it shall be the duty of such county treasurer to notify the collector of the school district in which such delinquent railroad company is assessed, of its failure to pay

said tax, and upon receipt of such notice it shall be the duty of such collector to collect such unpaid tax in the manner now provided by law together with five per centum fees thereon; but no school collector shall collect by distress and sale any tax levied or assessed in his district upon the property of any such company until the receipt by him of such notice from the county treasurer.

§ 430. Payment of tax by county treasurer to collector. The several amounts of tax received by any county treasurer in this state, under the provisions of the last three sections, of and from such companies, shall be by such county treasurer placed to the credit of the school district for or on account of which the same was levied or assessed, and on demand paid over to the school collector thereof, and the one per centum fees received therewith shall be placed to the credit of, and on demand paid to, the school collector of such school district.

§ 431. Such companies may pay collector. Nothing in the last four sections contained shall be construed to hinder, prevent or prohibit any railroad company or telegraph, telephone, electric light or gas company including a company engaged in the business of supplying natural gas from paying its school tax to the school collector direct, as provided by law.

§ 432. Trustees' right of action to recover tax. Whenever any sum of money payable by any person named in such tax-list, shall not be paid by such person, or collected by such warrant within the time therein limited, or the time limited by any renewal of such warrant; or in case the property assessed be real estate belonging to an incorporated company, and no goods or chattels can be found whereon to levy the tax, the trustees may sue for and recover the same in their name of office.

§ 433. Collector's return of unpaid taxes. If any tax on real estate placed upon the tax-list and duly delivered to the collector, or the taxes upon nonresident stockholders in banking associations organized under the laws of congress, shall be unpaid at the time the collector is required by law to return his warrant, he shall deliver to the trustees of the district an account of the

taxes remaining due, containing a description of the lands upon which such taxes were unpaid as the same were placed upon the tax-list, together with the amount of the tax so assessed, and upon making oath before any justice of the peace or judge of a court of record, notary public or any other officer authorized to administer oaths, that the taxes mentioned in any such account remain unpaid, and that, after diligent efforts, he has been unable to collect the same, he shall be credited by said trustees with the amount thereof.

§ 434. Certification by trustees of collector's return. Upon receiving any such account from the collector, the trustees shall compare it with the original tax-list, and if they find it to be a true transcript they shall add to such account their certificate to the effect that they have compared it with the original tax-list and found it to be correct, and shall immediately transmit the account, affidavit and certificate to the treasurer of the county.

§ 435. Payment of unpaid taxes from county treasury. Out of any moneys in the county treasury, raised for contingent expenses, or for the purpose of paying the amount of the taxes so returned unpaid, the treasurer shall pay to the district treasurer, if there be such an officer, otherwise to the collector, the amount of the taxes so returned as unpaid, and if there are no moneys in the treasury applicable to such purpose, the board of supervisors, at the time of levying said unpaid taxes, as provided in the next section, shall pay to the district treasurer, if there be such an officer, otherwise to the collector of the school district the amount thereof which has been relieved, by voucher or draft on the county treasurer, in the same manner as other county charges are paid, and the collector shall be charged by the trustees with the amount so relieved.

§ 436. Levy by supervisors of unpaid taxes. Such account, affidavit and certificate shall be laid by the county treasurer before the board of supervisors of the county, who shall cause the amount of such unpaid taxes, with seven per centum of the amount in addition thereto, to be levied upon the lands upon which

the same were imposed; and if imposed upon the lands of any incorporated company, then upon such company; and when collected the same shall be returned to the county treasurer to reimburse the amount so advanced, with the expenses of collection.

§ 437. Payment before levy. Any person whose lands are included in any such account may pay the tax assessed thereon, with five per centum added thereto, to the county treasurer, at any time before the board of supervisors shall have directed the same to be levied.

§ 438. Proceedings for collection same as of county taxes. The same proceedings in all respects shall be had for the collection of the amount so directed to be raised by the board of supervisors as are provided by law in relation to the county taxes; and, upon a similar account, as in the case of county taxes of the arrears thereof uncollected, being transmitted by the county treasurer to the comptroller, the same shall be paid on his warrant to the treasurer of the county advancing the same; and the amount so assumed by the state shall be collected for its benefit, in the manner prescribed by law in respect to the arrears of county taxes upon land of nonresidents; or if any part of the amount so assumed consisted of a tax upon any incorporated company, the same proceedings may also be had for the collection thereof as provided by law in respect to the county taxes assessed upon such company.

§ 439. Filing tax-list and warrant with town clerk. Within fifteen days after any tax-list and warrant shall have been returned by a collector to the trustees of any school district, the trustees shall deliver the same to the town clerk of the town in which the collector resides, and said town clerk shall file the same in his office.

§ 440. Assessment for school purposes of certain state lands. 1. The board of education of union free school district number one, town of Dannemora, in the county of Clinton, shall hereafter assess the property owned by the state and situate within the boundaries of said district, exclusive of the improvements erected thereon by the state at the same valuation as other

lands in said district are assessed, and the comptroller shall hereafter pay to the school authorities of such district the amount of taxes levied upon the land of the state for school purposes in such district by virtue of this section, out of any moneys hereafter appropriated by the legislature for the payment of assessments for local improvements on property owned by the state.

2. The local school authorities of union free school district number two of the town of Wawarsing, Ulster county, districts number six and eight of the town of Dover and districts number one and two of the town of Beekman, Dutchess county, all the school districts in the towns of Hyde Park and Poughkeepsie, Dutchess county, all the school districts in the towns of Highlands, Woodbury and Tuxedo, Orange county, union free school district number one of the town of Ossining in the county of Westchester, and of school districts in the county of Rockland shall hereafter assess the lands owned by the state of New York and situate within the boundaries of said districts, exclusive of the improvements, if any, erected thereon by the state, at the same valuation as similar lands of individuals in said districts are assessed and the comptroller shall hereafter credit to the treasurer of the county wherein such lands are situated the amount of taxes levied upon the lands of the state therein for school purposes from taxes payable by said county treasurer each year to the state for state taxes levied and assessed upon the taxable property of the towns in which such districts are located and upon the adjustment of such taxes so made, the said county treasurer shall pay to the collector of taxes of the school districts in which such lands are situated the amount of such taxes as allowed and so paid by the state.

3. After a tax has been voted by a district meeting in a district specified in the preceding subdivision, in which there is land owned by the state and the trustees have made the assessment and their tax-list therefor, such trustees shall immediately file in the office of the comptroller a duly verified copy of such tax-list, which in addition to the other matters now required by law shall state which are lands belonging to the state. The comptroller shall within thirty days after the receipt of such list and after hearing the trustees, if they or any of them so desire, correct or reduce any assessment of state lands which may be in his judg-

ment an unfair proportion to the remaining assessment of land within the district, and shall in other respects approve the assessment and communicate such approval to the trustees. No such assessment of state lands shall be valid for any purpose until the amount of the assessment is approved by the comptroller.

§ 877. Annual estimate. 1. The board of education in each city having a population of less than one million shall prepare annually an itemized estimate for the current or ensuing fiscal year of such sum of money as it may deem necessary for the purposes stated in this section, after crediting thereto the amount anticipated in the next apportionment of school funds from the state and the estimated amount to be received from all other sources. Such itemized estimate in such cities shall be filed at such times and in such manner as city departments or officers are required to submit estimates for such departments or officers. The board of education in each other city shall prepare annually an itemized estimate for the ensuing fiscal year and file the same on or before the first day of september. Such estimate shall be for the following purposes:

a. The salary of the superintendent of schools, associate, district or other superintendents, examiners, directors, supervisors, principals, teachers, lecturers, special instructors, auditors, medical inspectors, nurses, attendance officers, clerks and janitors and the salary, fees or compensation of all other employees appointed or employed by said board of education.

b. The other necessary incidental and contingent expenses including ordinary repairs to buildings and the purchase of fuel and light, supplies, textbooks, school apparatus, books, furniture and fixtures and other articles and service necessary for the proper maintenance, operation and support of the schools, libraries and other educational, social or recreational affairs and interests under its management and direction. The provisions of this section in regard to the purchase of light shall not apply to a city having a population of one million or more.

c. The remodelling or enlarging of buildings under its control and management, the construction of new buildings for uses authorized by this chapter and the furnishing and equipment thereof, the purchase of real property for new sites, additions to

present sites, playgrounds or recreation centers and other educational or social purposes, and to meet any other indebtedness or liability incurred under the provisions of this chapter or other statutes, or any other expenses which the board of education is authorized to incur.

2. In a city which had, according to the state census of nineteen hundred and fifteen, a population of less than fifty thousand such estimate shall be filed with the clerk of the common council and the common council shall include, except as otherwise provided herein, in the next annual tax and assessment roll of the city the amount specified in such estimate and the same shall be collected in the same manner as other city taxes are collected and shall be placed to the credit of the board of education as herein provided. In each city in which the law provides, prior to the time this article goes into effect, that such assessment shall be included in a school tax and assessment roll, separate and distinct from the annual tax and assessment roll, and at a different time, such assessment shall continue to be included in a school tax and assessment roll, to be prepared and levied at the same time each year as the law provides in respect to said cities prior to the time this article goes into effect. In case more than twenty-five thousand dollars is required to be raised by tax for the purposes specified in paragraph c of subdivision one of this section, the common council, or the board of education, or either, may provide for the submission to the voters of the city, at a tax election, the proposition for the expenditure of such sum or may levy a tax to be payable in installments, for such purposes, and may issue and sell municipal bonds as hereinafter provided. In cities in which the board of education is either appointed, or is elected at a general or municipal election, the submission of such question shall be to the voters of such city at either a general or municipal election.

3. In a city of the third class in which the common council, under statutes in effect prior to the time when this act takes effect, has the power to determine the amount of funds which shall be included in the estimate for the support and maintenance of public schools, and in any such city in which the mayor under

such statutes has the power to consider and determine the amounts included in such estimate for the support and maintenance of public schools, such common council and mayor shall have the same power and shall perform the same duties as are required under the statutes in effect prior to the taking effect of this act, and the provisions of such statutes shall continue in full force and effect notwithstanding the provisions of this act. Nothing in this act shall be construed as conferring upon the common council of a city of the third class the power to determine the amount which shall be used for school purposes, which was not specifically conferred upon the common council of such city under the statutes in effect prior to the taking effect of this act. Where the mayor, under a statute in effect prior to the taking effect of this act, reduces or eliminates items in the estimate for the support and maintenance of public schools in the city, he must return such estimate to the board of education, stating his reasons for making such reductions or eliminations, within ten days after the filing of such estimate, and thereupon the board of education may take action on such estimate and may by a three-fourths vote of the members of the board restore the items so reduced or eliminated, and the estimate shall thereupon become effective and the amounts specified therein shall be levied and collected in the same manner as other city taxes are collected.

4. In a city of the second class in which the board of estimate and apportionment has authority, under the statutes in effect prior to the time this act goes into effect, to determine the amount of funds which shall be included for the support and maintenance of public schools in the estimate to be submitted to the common council, and in a city of the first class having a population of less than four hundred thousand, according to the federal census of nineteen hundred and ten, such estimate shall be filed with the mayor. The mayor shall place such estimate before the board of estimate and apportionment at the same time and in the same manner as estimates from city departments or officers are placed before said board of estimate and apportionment, and such estimate shall thereafter be subject to the same consideration, action and procedure as all other estimates from city de-

partments or officers. The said board of estimate and apportionment may increase, diminish or reject any item contained in said estimate, except for fixed charges for which the city is liable. When such estimate is adopted the board of estimate and apportionment shall file it with the common council.

5. The board of education in each other city of the second class shall file such estimate with the mayor. The common council of each city included within the provisions of this subdivision shall include the amount of such estimate in the tax and assessment roll of the city and the same shall be collected and placed to the credit of the board of education as herein provided, except that a tax for the purposes specified in paragraph c of subdivision one of this section shall be levied payable in installments and bonds therefor shall be issued and sold as hereinafter provided.

6. In a city which had, according to the federal census of nineteen hundred and ten, a population of four hundred thousand or more but less than one million such estimate shall be filed with the officer authorized to receive other department estimates and the same acted on by such officer and by the council of such city in the same manner and with the same effect as other department estimates. The council is also authorized, in its discretion, to include in such budget a sum for any of the purposes enumerated in paragraph c of subdivision one of this section, and any further amount for such purposes as may be authorized by a tax election held in such city pursuant to the provisions of this chapter. After the adoption of such budget the council shall cause the amount thereof to be included in the tax and assessment roll of the city and the same shall be collected in the same manner and at the same time as other taxes of the city are collected, and placed to the credit of the board of education.

7. In a city which had, according to the federal census of nineteen hundred and ten, a population of one million or more such estimate shall be filed with the board of estimate and apportionment. If the total amount requested in such estimate shall be equivalent to or less than four and nine-tenths mills on every dollar of assessed valuation of the real and personal property in such city liable to taxation, the board of estimate and apportionment

shall appropriate such amount. If the total amount contained in such estimate shall exceed the said sum of four and nine-tenths mills on every dollar of assessed valuation of the real and personal property in such city liable to taxation, such estimate shall, as to such excess, be subject to such consideration and such action by the board of estimate and apportionment, the board of aldermen, and the mayor as that taken upon departmental estimates submitted to the board of estimate and apportionment. The board of estimate and apportionment is authorized to make additional appropriations for educational purposes authorized by this chapter. The general school fund shall consist of all moneys raised for the payment of the salaries of all persons employed in the supervising and teaching staff, including the superintendent of schools and all associate, district and other superintendents, members of the board of examiners, attendance officers, supervisor of lectures, lecturers and director and assistant director of the division of reference and research. The special school fund shall contain and embrace all moneys raised for educational purposes not comprised in the general school fund. The general school fund shall be raised in bulk and for the city at large. The board of education shall administer all moneys appropriated or available for educational purposes in the city, subject to the provisions of law relating to the audit and payment of salaries and other claims by the department of finance.

8. A board of education may, to meet emergencies which may arise, submit a special estimate in which items for extraordinary expenses may be submitted to meet such emergencies. Such estimate shall contain a complete statement of the purposes for which the items are requested and the necessity therefor. The same method of procedure shall be followed in submitting such estimate and such estimate shall be subject to the same consideration and action as is required in the submission, consideration and action upon the regular annual estimate submitted by a board of education. The common council in such a city shall have power to make the appropriations requested by a board of education in such special estimate. The common council of a city of the third class, the common council, the board of estimate and

apportionment of a city of the second class and, in a city having a population of four hundred thousand or more and less than one million, according to the federal census of nineteen hundred and ten, the council may temporarily borrow the amount appropriated on city certificates of indebtedness or by the issuance of revenue bonds, or other municipal bonds, which certificates of indebtedness or bonds shall be payable at such time and in such manner as shall be provided by general laws or the charter of such city for other certificates of indebtedness or revenue bonds.

9. In cities in which the boundaries of the school district or districts are not coterminous with the city boundaries and in which the board of education, under the provisions of law existing at the time of the passage of this act, is authorized to levy taxes for school purposes, the board of education is hereby authorized and empowered to prepare, fix and determine the education budget for all the purposes set forth in this section, and said board of education shall levy and collect the necessary tax or taxes for all the purposes specified in said budget in accordance with the provisions of the educational law. In the event the boundaries of said city or cities are hereafter made coterminous with the school district boundaries this provision shall no longer apply.

10. A board of education shall not incur a liability or an expense chargeable against the funds under its control or the city for any purpose in excess of the amount appropriated or available therefor or otherwise authorized by law.

11. In a city in which, under the statutes in effect prior to the time of the taking effect of this act, it is provided that the estimate of expenditures for the support and maintenance of the public schools of the city shall not be less than a specified per capita sum, based on the number of pupils enrolled in the public schools of the city, the amount authorized or required to be included in the estimate of school expenditures as provided in this act shall not be less than the per capita sum specified in such statute.

§ 878. Tax election. 1. In a city having a population of less than seventy-five thousand, according to the federal census of nineteen hundred and ten, the board of education may call a tax election, by giving notice thereof as notice is required

under the education law of an annual school election and submit to those qualified to vote at such election a proposition to expend a sum of money in excess of twenty-five thousand dollars for any of the purposes enumerated in paragraph c of subdivision one of section eight hundred and seventy-seven of this chapter. The provisions of law relating to and governing annual school elections, including inspectors, notices, qualifications of voters, challenges, hours for keeping polls open, penalties, canvass of votes, filing returns, supplying ballots, and all other matters relating to an annual election shall apply to and govern, so far as may be practicable, a tax election except in a city in which the election of members of the board of education is held at the general or municipal election. In such cities the law applying to and governing such general or municipal elections shall apply to and govern such tax election.

2. In such a city in which the members of the board of education are elected at the general or municipal election, a tax election for like purposes may be held by direction of the board of education. The provisions of law regulating such general or municipal elections in such cities shall apply to and govern the method of calling and holding tax elections in said cities.

§ 879. Bond issue. 1. When the common council or the voters of a city authorize an appropriation to be raised by a tax in installments for any of the purposes enumerated in paragraph c of subdivision one of section eight hundred and seventy-seven of this chapter, city bonds shall be issued in the same manner and under the same provisions as other bonds are or may be issued by such city. The principal and interest of such bonds shall be paid out of moneys raised by tax therefor in the same manner as other school moneys are raised, when such bonds and the interest thereon shall become due and payable. In a city having a population of four hundred thousand or more but less than one million, according to the federal census of nineteen hundred and ten, such bonds shall be issued by the council.

2. In a city of the second class and in a city of the first class having a population of less than four hundred thousand, according to the federal census of nineteen hundred and ten, the common

council and the board of estimate and apportionment shall have power to determine upon the necessity of issuing bonds for any of the purposes enumerated in paragraph c of subdivision one of section eight hundred and seventy-seven of this chapter, and when bonds shall be thus authorized such bonds shall be issued by the municipal authorities.

3. In a city having a population of four hundred thousand or more but less than one million, the council of such city may, by a vote of four-fifths of its members, authorize from time to time the issuance of bonds of said city to defray the expense of the construction, improvement and equipment of school buildings or the purchase or acquisition of school sites, which expense shall not have been included in the budget, in such amounts and payable at such times and places and having such rates of interest, not exceeding six per centum per annum, as said council may determine, interest to be paid semi-annually, said bonds, however, to be due in not more than fifty years from their date and to be sold for not less than their par value and accrued interest. Such bonds may be made payable in equal proportions during a number of successive years not exceeding a period of fifty years from their issuance, as the council shall determine. Such bonds shall be issued and sold by the authorities of the city in the same manner that bonds for other municipal purposes are issued and sold and the proceeds of the sale of such bonds shall be paid into the treasury of the city and placed to the credit of the board of education. As such bonds become due the municipal authorities of the city shall include in the tax levy, and assess upon the property of the city, the amount necessary to pay such bonds and interest thereon.

4. In a city having a population of one million or more, the board of estimate and apportionment may in its discretion annually cause to be raised such sums of money as may be required for the purposes enumerated in subdivision c of section eight hundred and seventy-seven of this act, in the manner provided by law for the raising of money for such purposes.

§ 880. Funds; custody and disbursement of. 1. Public moneys apportioned to a city by the state and all funds raised or collected by the authorities of a city for school purposes

or to be used by the board of education for any purpose authorized in this chapter, or any other funds belonging to a city and received from any source whatsoever for similar purposes, shall be paid into the treasury of such city and shall be credited to the board of education.

2. Such funds shall be disbursed only by authority of the board of education and upon written orders drawn on the city treasurer or other fiscal officer of the city. Such orders shall be signed by the superintendent of schools and the secretary of the board of education or such other officers as the board may authorize. Such orders shall be numbered consecutively and shall specify the purpose for which they are drawn and the person or corporation to whom they are payable.

3. It shall be unlawful for a city treasurer or other officer having the custody of city funds to permit the use of such funds for any purpose other than that for which they are lawfully authorized and such funds shall not be paid out except on audit of the board of education and the countersignature of the comptroller, and in a city having no comptroller by an officer designated by the officer or body having the general control of the financial affairs of such city. The board of education of such city shall make, in addition to such classification of its funds and accounts as it desires for its own use and information, such further classification of the funds under its management and control and of the disbursements thereof as the comptroller of the city, or the officer or body having the general control of the financial affairs of such city, shall require, and such board shall furnish such data in relation to such funds and their disbursements as the comptroller or such other financial officer or body of the city shall require.

§ 2. Chapter 786, Laws 1917. City school district.

Each city in which the school district boundaries are coterminous with the city boundaries is hereby declared to be a city school district. In a city in which the city boundaries and the school district boundaries are not coterminous the school district boundaries shall remain as they existed prior to the time this act takes effect and until such time as such school district boundaries may

be changed as provided by law. In each city where the school district boundaries are not coterminous with the city boundaries the school district which contains the whole or the greater portion of the inhabitants of the city shall be the city school district of said city and shall be subject to the provisions of this act.

§ 1122. Taxes. Taxes, in addition to those otherwise authorized, may be voted by any authority named in section eleven hundred and eighteen and for any purpose specified in sections eleven hundred and eighteen to eleven hundred and twenty inclusive, and shall, unless otherwise directed by such vote, be considered as annual appropriations therefor till changed by further vote, and shall be levied and collected yearly, or as directed, as are other general taxes; and all money received from taxes or other sources for such library shall be kept as a separate library fund and expended only under direction of the library trustees on properly authenticated vouchers.

§ 1196. Safeguarding of public records. Every person who has the custody of any public record books of a county, city, town or village shall, at its expense, cause them to be properly and substantially bound. He shall have any such books which may have been left incomplete, made up and completed from the files and usual memoranda, so far as practicable.

Officers or boards in charge of the affairs of counties, cities, towns and villages shall provide and maintain fireproof rooms, vaults, safes or other fire-resisting receptacles made of noncombustible materials, of ample size for the safe-keeping of the public records in their care, and shall furnish such rooms only with fittings of noncombustible materials, the cost to be a charge against such county, city, town or village. All such records shall be kept in the buildings in which they are ordinarily used, and so arranged that they can be conveniently examined and referred to. When not in use, they shall be kept in the vaults, safes or other fire-resisting receptacles provided for them.

§ 1197. Destruction of public records. No officer of the state or of any county, city, town or village or other political divi-

sion of the state, or of any institution or society created under any law of the state, shall destroy, sell or otherwise dispose of any public record, original or copied, or of any archives, in his care or custody or under his control, and which are no longer in current use, without first having advised the commissioner of education of their nature and obtained his consent.

§ 1198. Penalty. A public officer who refuses or neglects to perform any duty required of him by this chapter or to comply with a recommendation of the commissioner of education under the authority of this act, shall for each month of such neglect or refusal, be punished by a fine of not less than twenty dollars.

GENERAL CONSTRUCTION LAW

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GENERAL CONSTRUCTION LAW

§ 15. Chattels. The term chattels includes goods and chattels.

§ 38. Property. The term property includes real and personal property.

§ 39. Property, personal. The term personal property includes chattels, money, things in action, and all written instruments themselves, as distinguished from the rights or interests to which they relate, by which any right, interest, lien or incumbrance in, to or upon property, or any debt or financial obligation is created, acknowledged, evidenced, transferred, discharged or defeated, wholly or in part, and everything, except real property, which may be the subject of ownership.

Oil wells and all fixtures connected therewith, situate on lands leased for oil purposes and oil interests, and rights held under and by virtue of any lease or contract or other right or license to operate for or produce petroleum oil, shall be deemed personal property for all purposes except taxation.

§ 40. Property, real. The term real property includes real estate, lands, tenements and hereditaments, corporeal and incorporeal.

§ 42. Register of county. Any act done in pursuance of law by the register of a county shall be deemed to be a compliance with any provision of law authorizing or requiring such act to be done by the county clerk of such county, and any instrument or writing filed, entered or recorded in pursuance of law in the office of a register of a county, shall be deemed to be a compliance with any provision of law authorizing or requiring such paper to be filed, entered or recorded, as the case may be, in the office of the clerk of such county. The term county clerk when used in relation to conveyances of real property or the filing or recording of instruments which are or may be filed in the office of the register of a county, shall include the register of each county in which there is a register.

§ 54. Village. The term village means an incorporated village.

GENERAL CORPORATION LAW

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GENERAL CORPORATION LAW

§ 3. Definitions. 1. A “municipal corporation” includes a county, town, school district, village and city and any other territorial division of the state established by law with powers of local government.

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9. The term “office of a corporation” means its principal office within the state, or principal place of business within the state if it has no principal office therein.

GENERAL MUNICIPAL LAW

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GENERAL MUNICIPAL LAW

§ 2. Definitions. The term "municipal corporation," as used in this chapter, includes only a county, town, city and village. The term "governing board" includes the board of supervisors of a county, the town board of a town, the common council of a city, and the board of trustees of a village.

§ 8. Funded and bonded debts. * * * All bonds of a municipal corporation, until payable, shall be exempt from taxation for town, county, municipal or state purposes.

§ 85-a. Taxation of transient merchants. The legislative body of a city, the town board of a town or the board of trustees of a village has power to provide that a tax shall be levied upon all persons or corporations conducting transient retail business therein, and may provide for the collection of such tax by requiring a permit and bond, cash deposit or other security before the commencement of business by such persons or corporations. Such tax shall be based upon the gross amount of sales and shall be at the same rate as other property is taxed for the year in such city, town or village. If at the time such tax becomes due and payable, the tax rate for the current year of such city, town or village has not been fixed, the same shall be estimated by the assessors thereof. An ordinance or resolution providing for a tax hereunder may require verified reports to be filed from time to time relating to stock and sales, and may make such further requirements as may be necessary in order to determine the amount of such tax, and to provide for the collection thereof. A transient business is one conducted in a store, hotel, house, building or structure for the sale at retail of goods, wares or merchandise, excepting food products, and which is intended to be conducted for a temporary period of time and not permanently. If the place in which a business is conducted is rented or leased for a period of two months or less, such fact shall be presumptive evidence that the business carried on therein is a transient business. Any person or corporation failing to pay said tax, or failing

to obey the provisions of an ordinance or resolution adopted hereunder, shall be guilty of a misdemeanor.

§ 89. Payment of debts of illegal corporations.

Whenever an attempt has been or is hereafter made to create a municipal corporation, either by special act of the legislature or by proceedings taken under the general laws of the state, and such corporation has chosen officers and has exercised the powers, duties and authority vested in it by the law under which it purports to have been created, and such corporation has become indebted to any person, association or corporation in the aggregate amount of five hundred dollars or more, and such corporation shall have been held or declared to be no corporation by a court of record of competent jurisdiction of this state, either because the special act creating it is declared to be unconstitutional, or otherwise, then such corporation shall be deemed a de facto corporation for the purpose of winding up its affairs and paying its indebtedness; and its officers shall be deemed de facto officers and shall have all the powers and authority and shall perform all the functions and duties vested in or required of them under the law pursuant to which such corporation was attempted to be created, so far as may be necessary to liquidate the affairs of such corporation and to pay its money obligations, including all the power and authority to assess, levy and collect taxes upon the taxable persons and property within the corporate limits of such illegal corporation, to such an amount as shall be sufficient to pay obligations of such corporation and the expense incident thereto.

2. Such de facto officers shall keep an accurate record of all their proceedings hereunder, including the amount of money raised by taxation and the purpose for which it was raised and the amount of money paid out, to whom and for what purpose. They shall audit all bills before payment and shall take receipts for all moneys paid out.

3. When all the indebtedness of such illegal corporation has been paid and its obligations discharged, such de facto officers shall make a full, complete and accurate report, under oath, to the county judge of the county in which such illegal corporation is

located or to a justice of the supreme court of all their proceedings hereunder and on the order of such judge or justice approving and confirming such report, such de facto officers shall be discharged and their functions and duties shall cease. Such report and order shall be filed in the office of the county clerk of the county in which such illegal corporation was located.

HIGHWAY LAW

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HIGHWAY LAW

§ 78. Adoption of labor system for removing snow.

The town board of any town at its annual meeting on the first Thursday after general election, may, by resolution, determine that no money shall be raised in such town for the ensuing year for the removal of obstructions in the highways caused by snow, and that such obstructions shall be removed by the labor of persons and corporations liable to be assessed in such towns for highway taxes.

§ 79. Assessment of labor for the removal of snow.

The town superintendent of a town in which the obstructions in the highways caused by snow shall be removed by the labor of persons and corporations liable to assessment in each town for highway taxes, pursuant to the last preceding section shall annually on or before November fifteenth divide the town into a convenient number of highway districts and file a description thereof in the office of the town clerk, and before such date shall make an estimate giving the probable number of day's labor needed during the following year for the removal of obstructions caused by snow in the highways and for the prevention of such obstructions and shall assess one day's labor upon each male inhabitant of the town above the age of twenty-one years, excepting honorably discharged soldiers and sailors who lost an arm or a leg in the military or naval service of the United States, or who are unable to perform manual labor, by reason of injuries received or disabilities incurred in such service, members of any fire company formed or created pursuant to any statute, and situated within such town, persons seventy years of age or over, clergymen and priests of every denomination, paupers, idiots and lunatics. The balance of such estimated number of days shall be apportioned and assessed upon the estate, real and personal, of every inhabitant of the town, including corporations liable to taxation therein, as the same shall appear by the last assessment roll of the town, and upon each parcel or tract of land owned by the nonresidents, excepting such as are occupied by an inhabitant of the town, which shall be assessed to the occupant. The assessment of labor for personal property must be

in the district in which the owner resides, and real property in the district where it is situated, except that the assessment of labor upon the property of corporations may be in any district or districts of the town, and such labor may be worked out or commuted for as if the corporation were an inhabitant of the district; but the real property within an incorporated city or village exempted from the jurisdiction of the town superintendent, and personal property of an inhabitant thereof, shall not be assessed for such labor by the town superintendent. Whenever the assessors of any town shall have omitted to assess any inhabitant, corporation or property therein, the town superintendent shall assess the same, and apportion the labor as above provided.

§ 80. Lists of persons assessed for removal of snow.

A copy of the lists of persons and corporations assessed shall be prepared by the town superintendent and filed in the office of the town clerk. The town superintendent may at any time file in the office of the town clerk a supplemental list containing the names of persons or corporations omitted from the original list, and the names of new inhabitants, and shall assess them in proportion to their real and personal estate as others assessed by him on such list.

§ 81. District foreman; return and levy of unworked tax. The town superintendent shall also, immediately after the town has been divided into districts as provided in section seventy-nine of this chapter, appoint a foreman in each district, who shall be a taxable resident thereof, who shall serve for one year and until his successor is appointed and shall receive such per diem compensation, not exceeding two dollars per day, for time actually spent in performing his duties, as the town board may prescribe, payable as the compensation of other town officers is paid. The superintendent shall prepare, from the lists prescribed in section eighty, a separate list for each district of persons and corporations assessed therein for the then current year for labor in removing obstructions caused by snow, showing the number of days' labor for which each person or corporation is assessed, and shall deliver

each such list to the foreman of the proper district. It shall be the duty of each foreman to notify the several persons and corporations thus assessed, or such of them as the occasion demands, from time to time as needed, that they are required to appear and perform labor in the removal of obstructions caused by snow at a time and place stated by the foreman. On or before the first day of May each district list, showing the portions worked or commuted for, the portions in which parties were notified but failed to perform work after being so notified, and the portions upon which no notice to perform work was served, shall be returned by the district foreman to the town superintendent. All assessments upon which parties have been notified and failed to appear or commute shall then be certified by the town superintendent to the town board, who shall return the same to the board of supervisors of the county and which shall be included by them in the next tax-roll of the town and levied against the persons and corporations assessed at the rate of one dollar and fifty cents per day as other taxes are levied.

§ 82. Appeals by nonresident; certain assessments to be separate; tenant may deduct assessment.

Whenever any nonresident owner of unoccupied land shall conceive himself aggrieved by any such assessment of any town superintendent, such owner or his agent, may, within thirty days after such list has been filed in the office of the town clerk, appeal to the county judge of the county in which such land is situated, who shall within twenty days thereafter hear and decide such appeal, the owner or agent giving notice to the town superintendent of the time of the hearing before the judge, and his decision thereupon shall be final and conclusive. Whenever the town superintendent shall assess the occupant for any land not owned by such occupant, he shall distinguish in his assessment list the amount charged upon such list, from the personal tax, if any, of the occupant thereof; but when any such land shall be assessed in the name of the occupant, the owner thereof shall not be assessed during the same year on account of the same land. Whenever any tenant of any land, for a less term than twenty-five years, shall be assessed to work on

the highways for such land, and shall actually perform such work or commute therefor, he shall be entitled to a deduction from the rent due or to become due from him for such land, equal to the full amount of such assessment, estimating the same at the rate of one dollar per day, unless otherwise provided for by agreement between the tenant and his landlord. Whenever the highways in any district are obstructed by snow, the town superintendent shall immediately call upon the persons and corporations in such district assessed for labor in pursuance of the preceding sections to assist in removing such obstruction, and shall credit such persons or corporations with the days' labor so performed. If any persons, corporations or occupants of land owned by nonresidents so called out neglect or refuse to appear at the place designated by the town superintendent or to commute at a dollar a day within twenty-four hours after due notice, the town superintendent shall cause the obstruction to be immediately removed and on or before September first of each year, or at such other time as the board of supervisors may by resolution prescribe, make out a list of all persons, corporations or occupants of lands owned by nonresidents who shall fail to work out such labor or commute therefor, with the number of days not worked out or commuted for by each, charging for each day in such list at the rate of one dollar and fifty cents per day, verified to the effect that such persons, corporations or occupants of lands owned by nonresidents have been notified to appear and perform such labor or commute therefor, and that the same has not been performed or commuted. Such list shall be certified by the town superintendent of such town to the town board and by such town board to the board of supervisors and the highway commission, and the amount of such arrearages shall be levied by such board of supervisors against and collected from the real or personal estate of such persons and corporations and from the real estate owned by nonresidents specified in such list, to be collected by the collectors of the several towns in the same manner that other town taxes are collected, and shall order the same when collected to be paid over to the supervisor to be by him added to the highway fund of the town. No persons or corporations shall be allowed any sum for highway labor performed in removing obstructions caused by snow, unless authorized or directed by the town superintendent to perform such labor. It shall be the duty of the town superintendent on or

before the thirty-first day of October in each year to file with the highway commission a statement showing the number of days' labor assessed. It shall also be the duty of the town superintendent to file with the highway commission on or before the first day of June in each year a statement showing the number of days' labor performed or commuted for, the number of days' labor on which parties were notified but failed to labor, also the number of days' labor upon which no notice to appear was given.

§ 90. Estimate of expenditures for highways and bridges. The town superintendent shall annually, on or before the thirty-first day of October, make a written statement in respect to the amount of money which should be raised by tax in the town for the ensuing year, beginning on said first day of November for the purposes therein set forth, which shall be filed with the town clerk. Such statement shall specify:

1. The amount of money necessary to be levied and collected for the repair and improvement of highways, including sluices, culverts and bridges having a span of less than five feet, and board walks or renewals thereof on highways less than two rods in width, and also the amount necessary to construct or repair any public roads, walks, places or avenues on any sand beach separated by more than two miles from the main body of the town. Such amount shall not be less than an amount which when added to the amount of money to be received from the state, under the provision of section one hundred and one, will equal thirty dollars for each mile of highways within the town, outside the limits of incorporated villages, except that no town having an assessed valuation of three thousand seven hundred and fifty dollars or less per mile outside of incorporated villages shall be required to levy and collect a tax under this subdivision in excess of four dollars on each thousand dollars of assessed valuation.

2. The amount of money necessary to be levied and collected for the repair and construction of bridges, having a span of five feet or more.

3. The amount of money necessary to be levied and collected for the purchase, repair and custody of stone crushers, steam rollers, traction engines, road machines for grading and scraping, tools and implements.

4. The amount of money necessary to be levied and collected for the removal of obstructions caused by snow and for other miscellaneous purposes.

The amounts specified in such statement shall not exceed the limitations prescribed in section ninety-four. If the town superintendent is of the opinion that an amount in excess of the limitations therein prescribed be raised by tax, he shall include in his statement his reasons therefor in detail.

§ 91. Duties of town board in respect to estimates; levy of taxes. The town board, at its meeting held on the Thursday succeeding general election day in each year, shall consider the estimates contained in such statement. It may, by a majority vote of the members thereof, approve such statement, or increase or reduce the amount of any of the estimates contained therein, subject to the limitations prescribed in section ninety-four. The statement, as thus approved, increased or reduced shall be signed in duplicate by a majority of the members of the town board, one of which shall be filed in the office of the town clerk and the other shall be delivered to the supervisor. The town clerk shall make and transmit a copy of such statement to the commission. The supervisor shall present such statement to the board of supervisors and such board shall cause the amounts contained therein, subject to the limitation requiring a vote of the electors as hereafter provided, to be assessed, levied and collected in such town in the same manner as other town charges, and such amounts shall be expended for the purposes specified in such statement. The warrant for the collection of taxes in such town shall direct the payment of the money so collected to the supervisor of the town, to be held by him and paid out for the purposes specified in such statement, as provided in this chapter.

§ 92. Additional tax. Whenever the town superintendent and the town board shall determine that the sum of one thousand dollars will be insufficient to pay the expenses actually necessary for the removal of obstructions caused by snow and the prevention of such obstructions, and whenever they shall determine that the amounts levied and collected for any of the purposes mentioned in the statement presented to the board of supervisors, as provided in the preceding section, are insufficient to pay the expenses necessarily incurred for any of the purposes therein specified they may

cause a vote to be taken by ballot at a biennial town meeting or at a special town meeting duly called therefor, authorizing such additional sum to be raised as they may deem necessary for such purpose, not exceeding one-third of one per centum upon the taxable property of the town as shown by the last assessment-roll thereof.

§ 93. Extraordinary repairs of highways and bridges. If any highway or bridge or the board walk on any highway less than two rods in width, or a walk built to replace the same under section sixty-two, shall at any time be damaged or destroyed by the elements or otherwise, or become unsafe for public use and travel, or if any bridge or the board walk on any highway less than two rods in width, or any such walk built to replace the same, be condemned by the commission, as provided in this chapter, the town superintendent shall cause the same to be immediately repaired or rebuilt, with the approval of the town board. Such highway or bridge or walk shall be so repaired or rebuilt in accordance with the directions or the plans and specifications prepared or approved by the district or county superintendent; except if the bridge or walk to be repaired or rebuilt is one which has been condemned by the commission, as provided in this chapter, the same shall be repaired or rebuilt in accordance with plans and specifications to be prepared or approved by the commission. The town clerk shall prepare a statement showing the probable cost of improving, repairing or rebuilding such highway or bridge or walk, which statement shall be signed in duplicate by a majority of the members of the town board, one of which duplicates shall be filed with the town clerk and one to be delivered to the supervisor. The town clerk shall make a copy of such statement and transmit the same to the commission. The supervisor shall present such statement to the board of supervisors, who shall cause the amount contained in such statement to be assessed, levied and collected in the same manner as amounts levied and collected for other highway and bridge purposes, as provided by law. The amount so raised shall be paid to the supervisor to be expended for the purposes specified in such statement.

§ 94. Limitations of amounts to be raised. The amounts to be raised by tax upon the vote of a town board, as provided in this article, shall be subject to the following limitations:

1. The amount to be levied and collected in each year for the repair and improvement of highways, including sluices, culverts and bridges having a span of less than five feet and board walks or renewals thereof, on highways less than two rods in width, shall not be less than the amount prescribed under subdivision one of section ninety.

2. Not more than fifteen hundred dollars shall be levied and collected in any one year in any town for the repair and construction of a bridge unless duly authorized by vote of a town meeting.

3. Not more than five hundred dollars shall be levied and collected in any one year in any town for the purchase or repair of stone crushers, steam rollers, traction engines or road machines for grading and scraping, tools and implements, unless duly authorized by the vote of a town meeting.

4. Not more than fifteen hundred dollars shall be levied and collected in any one year in any town for the repair or construction of any highway or bridge which has been damaged or destroyed as provided in section ninety-three or which has been condemned by the commission as provided in this chapter, unless duly authorized by a vote of a town meeting.

§ 95. Submission of propositions at town meetings

A proposition to authorize the levy and collection of an amount greater than that specified in the preceding section for any of the purposes therein mentioned may be submitted upon the written application of twenty-five taxpayers upon the last town assessment-roll or by a majority of the members of the town board, at a biennial town meeting or a special town meeting duly called as provided by law. The provisions of the town law relating to the submission of town propositions at a biennial or special town meeting shall apply to the submission of such propositions. If such proposition be adopted the town board shall include in the estimates contained in the next statement submitted by it to the board of supervisors, as provided in section ninety-one, the amounts authorized to be raised by such proposition for the purposes therein

stated, and thereupon such amounts shall be levied and collected, and paid to the supervisor, to be expended by him as directed by such proposition.

§ 99. Assessment of village property. In any town in which there may be an incorporated village, which forms a separate road district, and wherein the roads and streets are maintained at the expense of such village, all property within such village shall be exempt from the levy and collection of taxes levied in the town, as provided by section ninety-one of this article, for the repair and improvement of highways, including sluices, culverts and bridges having a span of less than five feet. The assessors of such town shall indicate in a separate column the value of the real and personal property included in such incorporated village.

§ 100. Statement by clerk of board of supervisors. The clerk of the board of supervisors of each county shall, on or before the first day of January of each year, transmit to the state comptroller and the commission a statement, signed and verified by the chairman of the board, and certified by the clerk, which shall state the name of each town, the assessed valuation of real property, and the assessed valuation of personal property, each separately, in the towns outside incorporated villages, and the amount of tax levied therein for the repair and improvement of highways, including sluices, culverts and bridges having a span of less than five feet. The towns' valuation of real property to be used in such statement shall be the valuation thereof, as equalized by the boards of supervisors, or other competent authority, during the year prior to the levy of taxes upon which is based the determination of the amounts to be paid to the several towns, as provided in this article.

§ 101. Amount of state aid. There shall be paid by the state to the several towns, in the manner hereinafter provided, an amount based upon the amount of taxes levied therein for the repair and improvement of highways, sluices, culverts and bridges having a span of less than five feet, and to be determined as follows:

1. In towns where the assessed valuation of real and personal property, exclusive of such property in incorporated villages,

shall be less than five thousand dollars for each mile of highways in such towns, outside of incorporated villages, an amount equal to the amount of such taxes.

2. In towns where such assessed valuation shall be five thousand dollars or over and less than seven thousand dollars for each mile of such highways, an amount equal to ninety per centum of the amount of such taxes.

3. In towns where such assessed valuation shall be seven thousand dollars or over and less than nine thousand dollars for each mile of such highways, an amount equal to eighty per centum of the amount of such taxes.

4. In towns where such assessed valuation shall be nine thousand dollars or over and less than eleven thousand dollars for each mile of such highways, an amount equal to seventy per centum of the amount of such taxes.

5. In towns where such assessed valuation shall be eleven thousand dollars or over and less than thirteen thousand dollars for each mile of such highways, an amount equal to sixty per centum of the amount of such taxes.

6. In towns where such assessed valuation shall be thirteen thousand dollars or over for each mile of such highways, an amount equal to fifty per centum of such taxes. Provided that no town shall receive from the state in any year, under this section, an amount exceeding an average of twenty-five dollars per mile, for the total mileage of its highways outside of incorporated villages, except that in towns where the assessed valuation of real and personal property therein, exclusive of such property in incorporated villages, averages more than twenty-five thousand dollars for each mile of highways therein outside of such villages, the amount paid hereunder shall not exceed one-tenth of one per centum of such assessed valuation.

7. Where a town, having within its limits an incorporated village or city of the third class, shall levy a tax upon the whole town including such incorporated village or city, the same to be spent wholly without the limits of such village or city, for the repair and improvement of highways, sluices, culverts and bridges having a span of less than five feet, the amount of such tax shall be included in the statement to be transmitted by the clerk of the board of supervisors to the comptroller as required by section one hundred of the highway law and such amount shall be used as an

additional basis of the amount of state aid under this section, the same as if such tax were levied wholly without the limits of such incorporated village or city of the third class.

§ 102. Mileage and assessed valuation. The mileage of highways in towns to be used in determining the amounts to be paid to such towns under the provisions of this article shall be the tables of mileage heretofore prepared by the state engineer, until the corrected tables of mileage prepared as provided in section fifteen of this chapter are filed. Such tables and all corrections thereof shall be filed with the commission and comptroller. The assessed valuation of real property to be used in determining such amounts shall be the valuation thereof, equalized as provided in section one hundred and forty-one of this chapter, during the year prior to the levy of taxes upon which is based the determination of the amounts to be paid to the several towns, as provided in this article.

§ 109. Duty of town clerk. It shall be the duty of the town clerk, annually, between the fifteenth day of November, and the fifteenth day of December, to transmit to the commission a list containing the names of each supervisor, town superintendent, justice of the peace, town clerk, assessor and collector, showing his post office address, the date of his appointment or election and the expiration of his term of office.

§ 172. Cost to town for maintenance of state and county highways. Each town shall pay for the maintenance and repair of state and county highways each year the sum of fifty dollars for each mile or major fraction of a mile of the total mileage of state and county highways within the town, each incorporated village shall pay for such maintenance and repair at the rate of one and one-half cents for each square yard of surface of such improved highway maintained by the state within its corporate limits; except where a maintenance bond for a period of five year satisfactory in form and sufficiency to the commission shall have been given to the village prior to January first, nineteen hundred and sixteen, such tax herein provided for shall not be

levied or paid until the period covered by such maintenance bond shall have expired, or shall have failed in sufficiency.

On or before the first day of November in each year the commission shall transmit to the clerk of the board of supervisors of each county and to the board of trustees of each village a statement specifying the number of miles of improved state and county highways in each town, the number of square yards of surface of such improved highway as hereinbefore provided in each village in such county and the amount which each of such towns and villages is required to pay into the county treasury on account of the maintenance of state and county highways and a copy of such statements shall be forwarded to the county treasurer. The board of supervisors of the county and the board of trustees of an incorporated village shall cause the amount to be paid by each town and incorporated village of the county, to be assessed, levied and collected therein in the same manner as other town and village charges, in the several towns and villages, and such amount when collected shall be paid into the county treasury to the credit of the fund for the maintenance of state and county highways in the several towns, incorporated villages of the county.

§ 282. Registration of motor vehicles.

* * * * *

6. Registration fees. The following fees shall be paid to the secretary of state upon the registration or re-registration of a motor vehicle in accordance with the provisions of this article: five dollars upon the registration of a motor vehicle having a rating of twenty-five horse power or less; ten dollars upon the registration of a motor vehicle having a rating of more than twenty-five horse power and less than thirty-five horse power; fifteen dollars upon the registration of a motor vehicle having a rating of thirty-five horse power and less than fifty horse power; twenty-five dollars upon the registration of a motor vehicle having a rating of fifty horse power or more; provided that if a motor vehicle is originally registered after August first in any year, the register fee for that year shall be one-half of the fee herein provided for; and further provided that for motor vehicles which are

used or to be used for purposes mentioned in subdivision six-a of this section, the fee for such registration shall be as therein prescribed. The provisions hereof with respect to the payment of registration fees shall not apply to motor vehicles owned or controlled by the state, a city or county or any of the departments thereof, but in other respects shall be applicable.

6-a. Registration fees for auto trucks and omnibuses. The commissioner of highways, superintendent of public works and state engineer and surveyor having heretofore filed in the office of the secretary of state, in accordance with the former provisions of this subdivision, a schedule of registration fees to be paid upon the registration or reregistration, in accordance with the provisions of this article, of motor vehicles used as omnibuses for the transportation of passengers, and of motor vehicles constructed or specifically equipped for the transportation of goods, wares and merchandise and used or to be used for such purpose, and commonly known as auto trucks, such schedule as herein modified is hereby adopted and the registration fees for such auto trucks and for omnibuses are hereby established as follows:

SCHEDULE FOR MOTOR VEHICLES USED AS OMNIBUSES FOR THE
TRANSPORTATION OF PASSENGERS

For each such vehicle having a seating capacity for passengers of five passengers or less, the annual fee of fifteen dollars.

For each such vehicle having a seating capacity for passengers of not less than six passengers, nor more than seven passengers, the annual fee of twenty-four dollars and fifty cents.

For each such vehicle having a seating capacity for passengers of not less than eight passengers, nor more than ten passengers, the annual fee of thirty dollars and fifty cents.

For each such vehicle having a seating capacity for passengers of not less than eleven passengers, nor more than sixteen passengers, the annual fee of forty-three dollars.

For each such vehicle having a seating capacity for passengers of not less than seventeen passengers, nor more than twenty passengers, the annual fee of fifty-two dollars.

For each such vehicle having a seating capacity for passengers

of not less than twenty-one passengers, nor more than twenty-two passengers, the annual fee of fifty-five dollars.

For each such vehicle having a seating capacity for passengers of not less than twenty-three passengers, nor more than twenty-six passengers, the annual fee of sixty-one dollars and fifty cents.

For each such vehicle having a seating capacity for passengers of not less than twenty-seven passengers, nor more than thirty passengers, the annual fee of sixty-seven dollars and fifty cents.

For each such vehicle having a seating capacity for passengers in excess of thirty passengers, the fee of sixty-seven dollars and fifty cents, and the additional fee of two dollars for each passenger (measured by seating capacity) in excess of thirty passengers.

Provided that if any such motor vehicle used as an omnibus for the transportation of passengers, and for which a fee is herein provided, is originally registered after August first in any year, the register fee for that year shall be one-half of the fee herein provided for such motor vehicle; and provided further that upon the registration or reregistration of any omnibus mentioned herein the number plates to be issued therefor shall, upon the payment of an additional fee of two dollars for each omnibus, be the same in form as is issued for passenger motor vehicles which are not omnibuses.

The foregoing schedules shall not apply to omnibuses operated pursuant to a franchise other than a franchise express or implied in articles of incorporation over streets designated in said franchise wholly within the municipality, and for any such omnibus, without regard to the seating capacity, the annual fee shall be ten dollars; but if any such omnibus shall be also operated outside of the municipality then the foregoing schedule of fees shall apply thereto; and provided further that if any such omnibus for which a ten-dollar fee is herein provided is originally registered after August first in any year the fee for that year shall be one-half the fee herein provided for such omnibus.

SCHEDULE FOR MOTOR VEHICLES, COMMONLY KNOWN AS AUTO TRUCKS, USED FOR THE TRANSPORTATION OF GOODS, WARES AND MERCHANDISE.

For each such vehicle having a combined weight of truck and carrying capacity of two tons or less, the annual fee of ten dollars.

For each such vehicle having a combined weight of truck and carrying capacity of more than two tons, and not more than three tons, the annual fee of fifteen dollars.

For each such vehicle having a combined weight of truck and carrying capacity of more than three tons, and not more than four tons, the annual fee of twenty dollars.

For each such vehicle having a combined weight of truck and carrying capacity of more than four tons, and not more than five tons, the annual fee of twenty-five dollars.

For each such vehicle having a combined weight of truck and carrying capacity of more than five tons, and not more than six tons, the annual fee of thirty dollars.

For each such vehicle having a combined weight of truck and carrying capacity of more than six tons, and not more than seven tons, the annual fee of thirty-five dollars.

For each such vehicle having a combined weight of truck and carrying capacity of more than seven tons, and not more than eight tons, the annual fee of forty dollars.

For each such vehicle having a combined weight of truck and carrying capacity of more than eight tons, and not more than nine tons, the annual fee of forty-five dollars.

For each such vehicle having a combined weight of truck and carrying capacity of more than nine tons, and not more than ten tons, the annual fee of fifty dollars.

For each such vehicle having a combined weight of truck and carrying capacity of more than ten tons, and not more than eleven tons, the annual fee of fifty-five dollars.

For each such vehicle having a combined weight of truck and carrying capacity of more than eleven tons, and not more than twelve tons, the annual fee of sixty dollars.

For each such vehicle having a combined weight of truck and carrying capacity of more than twelve tons, and not more than thirteen tons, the annual fee of sixty-five dollars.

For each such vehicle having a combined weight of truck and carrying capacity of more than thirteen tons, and not more than fourteen tons, the annual fee of seventy dollars.

For each such vehicle having a combined weight of truck and carrying capacity in excess of fourteen tons, the fee of seventy

dollars, and the additional fee of ten dollars for each ton in excess of fourteen tons.

Provided that if any such motor vehicle, commonly known as a truck, used for the transportation of goods, wares and merchandise and for which a fee is herein provided, is originally registered after August first in any year, the register fee for that year shall be one-half the fee herein provided for such motor vehicles.

6-b. Registration fees for trailers. The foregoing provisions of this section in relation to registration books and registration, certificates of registration, number plates, duplicates of certificates and number plates, times for registration and re-registration and the duration thereof, for motor vehicles, shall apply also to trailers. The following fees shall be paid to the secretary of state upon the registration or re-registration of a trailer in accordance with the provisions of this article:

For each trailer having a combined weight of truck and carrying capacity of two tons or less, the annual fee of five dollars.

For each trailer having a combined weight of truck and carrying capacity of more than two tons and not more than five tons, the annual fee of ten dollars.

For each trailer having a combined weight of truck and carrying capacity of more than five tons and not more than seven tons, the annual fee of fifteen dollars.

For each trailer having a combined weight of truck and carrying capacity of more than seven tons and not more than ten tons, the annual fee of twenty dollars.

For each trailer having a combined weight of truck and carrying capacity of more than ten tons and not more than fourteen tons, the annual fee of thirty dollars.

For each trailer having a combined weight of truck and carrying capacity in excess of fourteen tons, the annual fee of thirty dollars and the additional fee of five dollars for each ton in excess of fourteen tons.

Provided that if any such trailer for which a fee is herein provided, is originally registered after August first in any year, the register fee for that year shall be one-half of the fee herein provided for such vehicles.

7. Fees in lieu of taxes. The registration fees imposed by this article upon motor vehicles, other than those of manufacturers and dealers and those used solely for commercial purposes, shall be in lieu of all taxes, general or local, to which motor vehicles may be subject.

§ 284. Registration and number plates for manufacturers and dealers. 1. Every person, firm, association or corporation manufacturing or dealing in motor vehicles, may, instead of registering each motor vehicle so manufactured or dealt in, apply to the secretary of state for a single registration as manufacturer or dealer, as the case may be, and for number plates. The application shall be upon a blank to be furnished by the secretary of state, and shall be verified. It shall contain a brief description of each style or type of motor vehicle manufactured or dealt in by the applicant, including the character of the motor power stated in figures of horse power in accordance with the rating established by the Society of Automobile Engineers, and if an auto truck the combined weight and carrying capacity and if a motor vehicle adapted specially for use as an omnibus the seating capacity, and the name and residence, including county and business address, of such manufacturer or dealer. The application shall be accompanied with the payment of a registration fee of fifteen dollars. Two number plates of the same kind shall constitute a set, and the fee for each set shall be five dollars; except that the first set of number plates shall be furnished without the payment of any fee in addition to the registration fee. The application shall be filed and registered in the office of the secretary of state in the same manner as provided in this chapter for the registration of a motor vehicle. The secretary of state shall thereupon assign a distinctive manufacturer's or dealer's registration number to the applicant and issue to the applicant a certificate of such registration with and for each separate set of number plates. Each certificate shall, in addition to the general registration number, recite any and all distinctive words, numbers or marks on the set of plates for which such certificate is issued. The secretary of state shall also

promptly deliver to the applicant, at a place within the state to be designated by him in the application, the set or sets of number plates to which he is entitled. The applicant shall be provided with the one set furnished with his application and such additional sets, not exceeding four, for which he shall have paid the fees above provided. Each number plate shall be of metal, and the manufacturer's or dealer's general registration number shall be set forth thereon together with the initials "N. Y." The size of a manufacturer's or dealer's plate and of the numerals of such general registration number shall be the same as for a number plate described in section two hundred and eighty-three. All of such plates may contain such other identification matter as the secretary of state may deem proper. The provisions of subdivision two of section two hundred and eighty-three shall apply to such number plates. Additional number plates, in sets, with the corresponding certificates, may be obtained from the secretary of state at any time, upon the payment of the fee above provided; but the secretary of state may limit the total number of dealers' plates to be issued to any particular dealer in excess of five. A duplicate of any manufacturer's or dealer's number plate, in case of loss or destruction, which fact shall be proven by the affidavit of the manufacturer or dealer, may be obtained from the secretary of state for two dollars and fifty cents.

2. Except as otherwise provided in the next section, no person shall operate or drive, or cause to be operated or driven, on the public highways a motor vehicle to which any such manufacturer's or dealer's number plates are attached unless the manufacturer or dealer is the owner or entitled to the possession of such vehicle.

3. Registration under this section shall be renewed and new plates procured annually, to take effect on the first day of February of each year. All registrations under this section, including original registrations made after February first of any year, shall expire on the thirty-first day of January following the time the registration takes effect.

4. The privileges of this section shall not extend to any motor vehicle operated or driven by a manufacturer or dealer for pleasure purposes or for private use or for hire.

NOTE.—Above section does not take effect until February 1, 1918.

§ 302. Registration of motor cycles.

6. Registration fees. The following fees shall be paid to the secretary of state upon the registration or re-registration of a motor cycle in accordance with the provisions of this article: Two dollars and fifty cents upon the registration of any motor cycle of whatever horse-power, provided that if a motor cycle is originally registered after August first in any year, the register fee for that year shall be one-half of the fee herein provided for. The provisions hereof with respect to the payment of registration fees shall not apply to motor cycles owned or controlled by the state, a city or county or any of the departments thereof, but in other respects shall be applicable.

7. Fees in lieu of taxes. The registration fees imposed by this article upon motor cycles shall be in lieu of all taxes, general or local, to which motor cycles may be subject.

INDIAN LAW

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INDIAN LAW.

§ 6. Exemption of reservation lands from taxation.

No taxes shall be assessed, for any purpose whatever, upon any Indian reservation in this state, so long as the land of such reservation shall remain the property of the nation, tribe or band occupying the same.

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INSURANCE LAW

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INSURANCE LAW.

§ 34. Taxation of foreign corporations. The capital of an insurance corporation incorporated under the laws of any state or country outside of the United States, to the extent employed in the transaction of business in this state, and as determined and certified as prescribed by section twenty-seven of this chapter, shall be subject to taxation the same as the capital of a like domestic insurance corporation to be levied, assessed and collected, as prescribed by law, at such place in the state as it shall have its principal office. Upon satisfactory proof to the superintendent of insurance that any foreign insurance corporation has neglected or refused to pay any tax levied and assessed under the laws of this state, he shall revoke any certificate of authority granted by him to such corporation to do business in this state, and it shall thereafter be precluded from doing business herein. Every health or casualty insurance corporation incorporated by or organized under the laws of any government outside of the United States engaged in the transaction of the business of health or casualty insurance in this state under a certificate of authority from the superintendent of insurance shall annually, on or before the first day of March pay to the superintendent of insurance a tax of two per centum on all premiums received in cash or otherwise by its attorneys or agents in this state during the year ending on the preceding thirty-first day of December, for business done at any time in this state on risks resident therein. Every life insurance corporation incorporated by or organized under the laws of any government outside of the United States engaged in the transaction of the business of life insurance in this state under a certificate of authority from the superintendent of insurance shall annually, on or before the first day of March, pay to the superintendent of insurance a tax of one per centum on all premiums received in cash or otherwise by its attorneys or agents in this state during the year ending on the preceding thirty-first day of December, for business done at any time in this state on risks resident therein. If any such corporation shall neglect or refuse to pay such tax, the superintendent shall collect the same out of the interest on the stocks or securities deposited in

the insurance department. The agent of every corporation, association or individual not incorporated by the laws of this state to effect insurance against marine risks shall annually, on or before the first day of February, pay to the superintendent of insurance a tax of two per centum upon insurance against marine risks which have been received by such agent or any person for him or have been agreed to be paid for any such insurance effected or agreed to be effected or procured by him, within this state, for the year ending the thirty-first day of December preceding. In ascertaining the amount of premiums upon which said two per centum tax is to be levied, there shall be deducted from the premiums aforesaid, on account of reinsurances, such portion of the premiums upon said reinsurances as may have been paid to companies that are subject to the payment of the tax hereby provided for, but no credit or deduction shall be allowed on account of such reinsurances where any part of the risk insured against is reinsured in a corporation authorized to effect insurances against fire or in the fire insurance branch of a corporation authorized to effect insurance against both marine and fire risks.

§ 133. Payment of tax by agents of foreign fire insurance corporations to fire departments. Except in the cities of New York and Buffalo there shall be paid to the treasurer of the fire department of every city or village of this state, whether incorporated or unincorporated, having a fire department, company or organization, for the use and benefit of such department, or to the treasurer of such fire department within the fire limits, as established by law, of an unincorporated village and when no treasurer of a fire department exists, then to the treasurer or other fiscal officer of such city or village, or in case of an unincorporated village to the supervisor of the town in which such village is situated who, for the purposes of this chapter, shall have the same powers as the treasurers of fire departments, on the first day of February of each year, by every person who shall act as agent for or on behalf of any foreign fire insurance corporation, association or individuals which insure property against loss or injury by fire, the sum of two dollars upon the

hundred dollars, and at that rate, upon the amount of all premiums which during the year or part of a year ending on the last preceding thirty-first day of December shall have been received by such agent or person, or received by any other person for him, for any insurance effected or procured by him as such agent or broker against loss or injury by fire upon property situate within the corporate limits of such city or village, or within the fire limits of such unincorporated village. Every city except the city of New York, village, fire department, fire, hose or hook and ladder company, fire district, or fire district association, firemen's benevolent associations, exempt or veteran firemen's associations, and every officer, board of officers and association receiving any portion of the tax directed to be paid by this section or any similar provision of law, shall within ten days after the receipt of the same, pay to the treasurer of the Firemen's association of the state of New York, ten per centum of the amount so received by it or him, for the support or maintenance of the Volunteer Firemen's Home at Hudson, New York. On or before the first day of April in each year every such city, village, fire department, fire, hose or hook and ladder company, fire district, or fire district association, firemen's benevolent associations, exempt or veteran firemen's associations, officers, board of officers and association, shall, by its chief fiscal officer, treasurer, or other officer whose duty it may be to receive such funds, deliver to the treasurer of the Firemen's association of the state of New York a statement showing the name of each person or corporation from whom any such tax shall have been received and the amount paid by each, which statement shall be verified by the officer making the same to the effect that the same is correct and true and that such statement correctly shows the amount of such tax received by such city, village, fire department, fire, hose or hook and ladder company, fire district, or fire district association, firemen's benevolent association, exempt or veteran firemen's associations, officer, board of officers and association since the first day of April in the preceding year. Any such city, village, fire department, fire, hose or hook and ladder company, fire district, or fire district association, firemen's benevolent associations, exempt or veteran firemen's associations, officer, board of officers and association receiving any portion of such tax

and failing to make and deliver such verified statement as herein provided or omitting to pay ten per centum thereof to the treasurer of the Firemen's association of the state of New York as provided herein within the time above allowed shall forfeit the sum of fifty dollars in addition to the amount of such tax to be recovered in an action which may be maintained by said Firemen's association of the state of New York in any of the courts of this state.

Niagara Falls.

AN ACT to authorize the Exempt Firemen's Association of the city of Niagara Falls, New York, to collect the tax on foreign fire insurance companies, or their agents, in the city of Niagara Falls, and providing for its disposition.

Became a law May 4, 1916, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. The tax on the business of foreign fire insurance companies and their agents, in the territory comprising the city of Niagara Falls, and payable to the treasurer of the fire department of such city, under the provisions of the insurance law, shall hereafter be paid to and collected by the treasurer of the Exempt Firemen's Association of the city of Niagara Falls, and all acts required or authorized to be performed by the treasurer of a fire department under the provisions of the insurance law are hereby conferred upon the treasurer of said Exempt Firemen's Association of the city of Niagara Falls, any provision of the charter of such city to the contrary notwithstanding.

§ 2. All funds received by said association under this act, except the amount payable to the Firemen's Association of the State of New York, under the provisions of the insurance law, shall be expended by it for the relief of all indigent or disabled volunteer firemen, their widows and orphans, who served in a duly organized volunteer fire company five years in the territory known as the city of Niagara Falls and who were honorably discharged after such five years of service or who were members of a duly organized volunteer fire company in such city disbanded by the installation of a paid fire department for at least one year prior to such disbandment. Every such volunteer fireman, his widow and minor children, shall be entitled to the equal benefit of such fund, whether or not he is a member of said association, or whether his services as such volunteer fireman were before or after this act takes effect.

§ 3. This act shall take effect immediately.

(Laws 1916, ch. 435.)

Jamestown.

AN ACT to amend the charter of the city of Jamestown, in relation to the collection and distribution of the tax on foreign fire insurance companies and their agents.

Became a law April 24, 1916, with the approval of the Governor. Passed, three-fifths being present.

Accepted by the City.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Section two hundred and eighty-a of chapter three hundred and eighty-seven of the laws of nineteen hundred and seven, entitled "An act to revise and amend the charter of the city of Jamestown, as amended by chapter eight hundred and ninety-seven of the laws of nineteen hundred and eleven, is hereby amended to read as follows:

§ 280-a. Fire insurance taxes. The tax on the business of foreign fire insurance companies and their agents, in the territory comprising the city of Jamestown in the county of Chautauqua in the state of New York, and payable to the treasurer of the fire department of said city, under the provisions of the insurance law, shall hereafter be paid to and collected by the treasurer of the Exempt Volunteer Firemen's Association of Jamestown, New York, and all acts required or authorized to be performed by the treasurer of a fire department under the provisions of the insurance law are hereby conferred upon the treasurer of said Exempt Volunteer Firemen's Association of Jamestown, New York. Within ten days after receipt by such corporation of any such moneys so paid to it, such corporation shall pay over ten per centum thereof to the treasurer of the Firemen's Association of the state of New York for the support and maintenance of the Firemen's Home at Hudson, New York, and from the balance of said moneys the said corporation shall pay to the treasurer of the city of Jamestown, New York, forty per centum thereof and the remaining sum or sums shall be expended by it for the relief of all indigent or disabled volunteer firemen, their widows and orphans, who served in a duly organized volunteer fire company five years in the territory known as the city of Jamestown, and who were honorably discharged after such five years of service, or who were members of a duly organized volunteer fire company in such city disbanded by the installation of a paid fire department for at least one year prior to such disbandment. Every such volunteer fireman, his widow or children, shall be entitled to the equal benefit of such fund, whether or not he is a member of such association or whether his service as such volunteer fireman was before or after this act takes effect. Said association shall furnish a good and sufficient bond to the city of Jamestown for the payment of the amount due to it under the provisions of this section.

§ 2. This act shall take effect immediately.

[Laws 1916, ch. 283.]

Batavia.

AN ACT to authorize the Exempt Volunteer Firemen's Association, incorporated, of the city of Batavia, New York, to collect the tax on foreign fire insurance companies, or their agents, in the city of Batavia, and providing for its disposition.

Became a law May 9, 1917, with the approval of the Governor. Passed, three-fifths being present.

Accepted by the City.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. The tax on the business of foreign fire insurance companies and their agents, in the territory comprising the city of Batavia, in the county of Genesee, in the state of New York, and payable to the treasurer of the fire department of said city, under the provisions of the insurance law, shall hereafter be paid to and collected by the treasurer of the Exempt Volunteer Firemen's Association, Incorporated, of the city of Batavia, New York, and all acts required or authorized to be performed by the treasurer of a fire department under the provisions of the insurance law are hereby conferred upon the treasurer of said Exempt Volunteer Firemen's Association, Incorporated, of the city of Batavia, New York.

§ 2. All funds received by said association under this act, except the amount payable to the Firemen's Association of the State of New York, under the provisions of the insurance law, shall be expended by it for the relief of all indigent members of the fire department of the city of Batavia, and volunteer firemen, their widows and orphans, who served in a duly organized volunteer fire company five years in the territory known as the city of Batavia and who were honorably discharged after such five years of service or who were members of a duly organized volunteer fire company in such city disbanded by the installation of a paid fire department for at least one year prior to such disbandment. Every such volunteer fireman, his widow and children, shall be entitled to the equal benefit of such fund, whether or not he is a member of said association, or whether his membership as such volunteer fireman was before or after this act takes effect.

§ 3. The treasurer or other disbursing officer of said Exempt Volunteer Firemen's Association, Incorporated, shall annually during the month of January in each year render to the common council of the city of Batavia, by filing with the city clerk, a detailed, verified report of the receipts and disbursements of the previous year, said report to include a list of persons to whom relief was given and the purpose for which given.

§ 4. This act shall take effect immediately.

(Laws 1917, ch. 432.)

§ 149-a. Premium or assessment tax. Every mutual fire insurance company or association authorized to do business in this state pursuant to section one hundred and forty-nine of this chapter shall, in lieu of all other taxes on premiums, annually, on or before the first day of February of each year, pay a tax of one per centum on all gross premiums or assessments collected or

**WHAT ONE TOWN OF NEW YORK STATE DID IN
1916 IN ASSESSING REAL ESTATE**



**The Town of Wilson, Niagara County, Increased Its Real Estate
Assessment from \$1,851,084 in 1915 to \$3,714,862 in 1916**

received by it or them for such insurance and re-insurance upon property situated within this state during the preceding year ending the thirty-first day of December to the superintendent of insurance, except that any company so authorized to do business in this state which is incorporated under the laws of any other state, which taxes such company therein upon any other or different basis, shall pay such tax of one per centum, under this section on the same basis as is provided by the law of the state in which it is incorporated, provided, however, that in no event shall the tax payable under such exception be less than three per centum of the net cost of insurance to the policyholder.

On or before the first day of February of each year every such company or association shall file with said superintendent a detailed statement showing the gross amount of premiums and assessments collected and the net cost of such insurance to the policyholder during the preceding year, for insurance upon property located in this state and specifying the amounts of premiums and assessments so collected by city, town, village or fire district in which the property covered by such insurance is located. In case any such company or association shall neglect or refuse to make and file such report, or pay the tax imposed by this section, its certificate of authority to do business in this state shall be revoked by the superintendent of insurance and it shall forfeit the sum of one hundred dollars for each day after the first day of February of each year that it shall omit to make and file such report, or shall neglect to pay the tax imposed by this section, which sum shall be collected in an action in the name of the people of the state of New York to be prosecuted by the superintendent of insurance and collected by him. After the neglect or refusal of such company or association to make and file such report, or pay such tax, such company or association or its agents shall not effect any insurance on any property in this state.

§ 246. Taxation. Every fraternal benefit society organized or licensed under this article is hereby declared to be a charitable and benevolent institution, and all of its funds shall be exempt from all and every state, county, district, municipal and school tax, other than taxes on real estate and office equipment.

JUDICIARY LAW

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JUDICIARY LAW

§ 16. Judge of court of record not disqualified because a resident or a taxpayer. A judge of a court of record is not disqualified from hearing or deciding an action or special proceeding, matter or question, by reason of his being a resident or taxpayer of a town, village, city, or county, interested therein.

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MEMBERSHIP CORPORATIONS LAW

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MEMBERSHIP CORPORATION LAW

ARTICLE 4

§ 72. Taxation of lot owners by corporations. If the funds of a cemetery corporation, applicable to the improvement and care of its cemetery wholly outside of a city of the first or second class, or applicable to the construction of a receiving vault therein for the common use of lot owners, be insufficient for such purposes, the directors of the corporation, not oftener than once in any year and for such purposes only, may levy a tax on some basis to be determined by the directors of said corporation, but no such tax shall exceed two dollars on any one lot, except that with the written consent of two-thirds of the lot owners or by the vote of a majority of the lot owners present at an annual meeting, or at a special meeting duly called for such purpose, such tax may be for an amount which shall not exceed a total of five dollars per annum per lot, and the tax on any one lot shall not exceed five dollars per annum but the taxes may be levied upon each lot in the first instance for a sum sufficient for the improvement and care of the lot, but no greater sum than five dollars shall be collected in any one year. The whole tax levied may be collected in sums of five dollars in successive years in the manner herein provided. Notice of such tax shall be served on the lot owners or where two or more persons are owners of the same lot, on one of them, either personally, or by leaving it at his residence, with a person of mature age and discretion, or by mail, if he resides in a city, town or village where the office of the corporation is not located, or in case the residence or whereabouts of the owner can not be ascertained, by publication once a week for four successive weeks in a newspaper published in the town where such cemetery is located, or if no newspaper is published in such town then in some newspaper published in the county where such cemetery is located. If such tax remain unpaid for more than thirty days after the service of such notice the president and secretary of the corporation may issue a warrant to the treasurer of the corporation, requiring him to collect such tax in the same manner as school collectors are required to collect school taxes; and such

treasurer shall have the same power and be subject to the same liabilities in executing such warrant as a collector of school taxes has or is subject to by law in executing a warrant for the collection of school taxes. If the taxes so levied remain unpaid for five years after the levying of such tax the amount thereof with interest shall be a lien on the unused portion of the lot which is subject to such tax, and no portion of the lot so taxed shall be used by the owner thereof for burial purposes, while any such tax remains unpaid. If at the expiration of five years from the date of the service of the first notice of assessment as herein provided, any such assessment or the interest thereon shall remain unpaid, the corporation may sell the unused portion of such lot at public auction upon the cemetery grounds, in the following manner: If the person owning such lot resides within the state, a written notice, under the seal of such cemetery association, if it have a seal, and the hand of the president or secretary thereof, stating the amount of such tax or taxes unpaid and that such unused portion of such lot will be sold at a time therein to be specified, not less than twenty days from the date of the service of such notice, shall be personally served upon such owner; if such owner is not a resident of the state, or if the place of his residence cannot with due diligence be ascertained, or if, for any other reason satisfactory to the court, personal service cannot with due diligence be made upon such owner, such cemetery association, or any of its officers, may present a duly verified petition stating the facts to the county court of the county in which such cemetery lands are situated, or to the supreme court, and such court may upon satisfactory proof, by its order, direct the service of such notice in the manner provided by the code of civil procedure, for the substituted service of a summons. The president or secretary of such association or any suitable and proper person appointed by such association or by the court, may upon filing proof of publication and service of such notice as provided by section four hundred and forty-four of the code of civil procedure make such sale, and the same may be adjourned from time to time for the accommodation of the parties or for other proper reasons. Previous notice of such sale shall be posted at the main entrance of the cemetery. Prior to such sale such cor-

poration shall cause such lot to be resurveyed and replatted showing the part thereof not used for burial purposes and only such unused portion shall be sold. The cemetery corporation may at any such sale under this chapter purchase any such lots or parts of lots. The surplus remaining after paying all assessments, interest, cost and charges shall be set aside by said corporation, as a fund for the care and improvement of that portion of such lot that has been used for burial purposes. In case the proceeds of such sale shall amount to more than thirty dollars the person making such sale shall make his report, under oath, to the court, of proceedings had and shall state the amount for which such lot was sold and that such lot was sold to the highest responsible bidder, together with the names of the purchasers, and the court may and in a proper case shall, by order, confirm such sale; in all other cases the person making such sale shall file in the office of the county clerk of the county in which such cemetery lands are situated a like report duly verified, and on the filing of such order of confirmation or such report, as the case may be, the title to the use of such unoccupied portion of such lot shall vest in the purchaser thereof.

The directors of any such association may make a contract with a lot owner which shall provide for the payment by him of an agreed gross sum in lieu of further taxes and assessments and that upon the payment of such gross sum the lot of such owner shall be thereafter exempt from taxes and assessments.

§ 171. Property; erection of monuments. Such a corporation may acquire and hold, within the county in which its certificate of incorporation is recorded, not more than five acres of land to be used exclusively for the erection of a suitable monument or monuments or other memorial to perpetuate the memory of the soldiers and sailors who served in defense of the Union in the war of the rebellion, or who served in the army or navy of the United States in the late war with Spain, or in the army or navy of the United States in any war in which the government of the United States has been engaged, including the American revolution on the side of the Colonies; such monument or memorial alike to perpetuate the memory of those soldiers and sailors who, since

rendering such military or naval service, have become resident of and die in the town, city or county in which such monument or memorial is erected. Such a corporation may erect any such monument, monuments or memorial upon any public street, square or ground of any town, city or village, with the consent of the proper officers thereof, or may purchase or accept the donation of land suitable for that purpose; and may take and hold the property given, devised or bequeathed to it in trust, to apply the same or the income or proceeds thereof for the erection, improvement, embellishment, preservation, repair or renewal of such monument, monuments or memorial, or of any structure, fences or walks upon its lands, or for planting or cultivating trees, shrubs, flowers and plants, in and around or upon its lands, or for improving or embellishing the same in any manner consistent with the design and purposes of the association, according to the terms of such grant, devise or bequest. It may take by gift or purchase any lots or lands in any cemetery within such country to be used and occupied exclusively for the burial of honorably discharged soldiers and sailors who served in either of such wars, and for the erection of suitable monuments or memorials therein. A town clerk or the board of trustees of a village shall, upon the petition of twenty-five resident taxpayers, submit to a biennial town meeting or village election, as the case may be, a proposition to raise by taxation a sum stated therein, not exceeding five hundred dollars in any one year, for the purpose of erecting such a monument, or contributing to the expense of such a monument, erected by a corporation under this section, or for repairing or improving the same and the grounds thereof; and such tax shall be levied in the manner prescribed by law for levying general taxes in such town or village, and when raised shall be applied to the purposes specified in such proposition.

The property of any corporation formed pursuant to laws of eighteen hundred and sixty-six, chapter two hundred and seventy-three, as amended by laws of eighteen hundred and eighty-eight, chapter two hundred and ninety-nine, shall be exempt from levy and sale on execution, and from all public taxes, rates and assessments, and no street, road, avenue or thoroughfare shall be laid through the lands of such association held for the purposes afore-

said without the consent of the trustees of such corporation, except by special permission of the legislature of the state.

§ 172. Improvement taxes. A tax may be levied and collected on the taxable property in a town, village or city in which such monument, monuments or other memorial may be erected, for the purpose of repairing or improving the same and the grounds thereof; and such tax shall be levied in the manner prescribed by law for levying general taxes in such town, village or city.

MILITARY LAW

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MILITARY LAW

§ 178. Ascertaining, apportioning and collecting funds for armory purposes. The officers required to approve the annual estimates of officers in charge and control of armories outside of the city of New York shall annually, during the month of September in each year, file, with the armory commission of the brigade district in which such armories are located, a certificate, showing the amounts required by the several armories of the district for the next fiscal year. The armory commission shall, during the month of September in each year, determine the amount required for the next fiscal year for the construction, alteration, repair, enlargement, renting and equipping armories within said brigade district. The amount so certified to the commission and the amount so determined by it for the purposes aforesaid shall be a charge upon the several counties of the brigade district and, during the month of October of each year, shall be by said armory commission apportioned among such counties according to the aggregate amount of assessment for each county within the brigade district as fixed by the state board of equalization. The armory commission shall, during the month of October in each year, certify to the comptroller of the state the amount each county within said brigade district shall pay and also the amounts required for the maintenance of each armory of the brigade district and to what county treasurers such amounts are to be transmitted when collected, and the amount to be retained by the state treasurer to the credit and subject to the order of the armory commission of the district. On or before the first day of November of each year, the comptroller shall mail to the county clerk and to the chairman and clerk of the board of supervisors of each county a statement of the amount each county shall pay and such amount so certified to the several counties shall be a portion of the county charges of each of such counties and shall be levied and collected and paid as other county charges are levied, collected and paid. Such amounts shall be paid by the several county treasurers into the treasury of this state on or before the fifteenth day of May following, to be held by the treasurer and

disbursed by him as follows: On or before the first day of June in each year the comptroller shall draw his warrants on the state treasury in favor of the several county treasurers of the brigade district, for the amount required for the maintenance of each armory of the brigade district as certified to him by the armory commission and the amounts required shall be transmitted to the several county treasurers designated by the armory commission to receive the same, which amounts shall be expended for the maintenance of the several armories as provided for in this chapter. The amount raised for the construction, alteration, repair, enlargement, renting and equipping armories within each district shall be paid upon the warrant of the comptroller, upon the certificate of the armory commission for the purposes hereinabove specified. The armory commission in preparing its certificate to be presented to the comptroller shall deduct from the amount required by the estimate of the officer in charge and control of any armory, as approved, such balance as the treasurer of the county where such armory is located may have certified to be in his hands to the credit of such armory maintenance fund remaining from the appropriation of the preceding fiscal year. The fiscal year, for the purposes of this chapter, shall begin on the first day of July and end on the thirtieth day of June of the succeeding year.

OPTIONAL FORM OF GOVERNMENT LAW

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OPTIONAL FORM OF GOVERNMENT LAW

§ 43. Assessment of property for purposes of general taxation and local improvements. The council under plans A, B and C, shall succeed to all the powers and shall perform all the duties with the like result in law of the board of assessors, or other official or officials of the city performing like functions; but the council may, in its discretion, provide by ordinance for the appointment of an assessor or assessors, and in such event such assessor or assessors shall succeed to such powers and perform such duties in place of the council. Under plans D, E, and F, the mayor, with the advice and consent of the council, shall appoint an assessor or assessors.

POOR LAW

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POOR LAW

§ 10. Tax levy on towns. At the annual meeting of the board of supervisors, the county treasurer shall lay before them the account kept by him; and if it shall appear that there is a balance against any town, the board shall add the same to the amount of taxes to be levied and collected upon such town, with the other contingent expenses thereof, together with such sum for interest as will reimburse and satisfy any advances that may be made, or that may have been made, by the county treasurer for such town, which moneys, when collected, shall be paid to the county treasurer.

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PUBLIC LANDS LAW

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PUBLIC LANDS LAW

§ 21. Assessments for local improvements on state lands. A person, body or board authorized to assess lands for local improvements or purposes, shall serve on the comptroller of the state, at least three weeks prior to the confirmation of the same, a written notice of every assessment on state lands, showing the purpose for which the assessment is made, the state lands assessed and the amounts for which they are assessed, and referring to the law authorizing the assessment, and no such assessment shall be legal unless such notice is duly served. No fee, interest, penalty or expense shall be added to or accrue on any such assessment against state lands, nor shall such lands be sold therefor; but such assessments shall, if confirmed and uncontested, be paid and discharged out of any moneys appropriated therefor. All sales of state lands for unpaid taxes or assessments for local improvements or purposes, and all sales of such lands by any municipal or village authority, whether the title thereto be derived from tax sale or otherwise, for unpaid taxes levied thereon, while such title vested in the state, are void. All assessments legally made on state lands, and all legal rents or charges thereon, shall be audited by the comptroller and paid out of the treasury.

PUBLIC OFFICERS LAW

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PUBLIC OFFICERS LAW

§ 3. Qualifications for holding office. No person shall be capable of holding a civil office who shall not, at the time he shall be chosen thereto, be of full age, a citizen of the United States, a resident of the state, and if it be a local office, a resident of the political subdivision or municipal corporation of the state for which he shall be chosen, or within which the electors electing him reside, or within which his official functions are required to be exercised.

§ 4. Commencement of term of office. The term of office of an elective officer, unless elected to fill a vacancy then existing, shall commence on the first day of January next after his election, if the commencement thereof be not otherwise fixed by law.

§ 5. Holding over after expiration of term. Every officer except a judicial officer, a notary public, a commissioner of deeds and an officer whose term is fixed by the constitution, having duly entered on the duties of his office, shall, unless the office shall terminate or be abolished, hold over and continue to discharge the duties of his office, after the expiration of the term for which he shall have been chosen, until his successor shall be chosen and qualified; but after the expiration of such term, the office shall be deemed vacant for the purpose of choosing his successor. An officer so holding over for one or more entire terms, shall, for the purpose of choosing his successor, be regarded as having been newly chosen for such terms. An appointment for a term shortened by reason of a predecessor holding over, shall be for the residue of the term only.

§ 30. Creation of vacancies. Every office shall be vacant upon the happening of either of the following events before the expiration of the term thereof:

1. The death of the incumbent;
2. His resignation;

3. His removal from office;

4. His ceasing to be an inhabitant of the state, or if he be a local officer, of the political subdivision, or municipal corporation of which he is required to be a resident when chosen;

5. His conviction of a felony, or a crime involving a violation of his oath of office;

6. The judgment of a court, declaring void his election or appointment, or that his office is forfeited or vacant;

7. His refusal or neglect to file his official oath or undertaking, if one is required, before or within fifteen days after the commencement of the term of office for which he is chosen, if an elective office, or if an appointive office, within fifteen days after notice of his appointment, or within fifteen days after the commencement of such term; or to file a renewal undertaking within the time required by law, or if no time be so specified, within fifteen days after notice to him in pursuance of law, that such renewal undertaking is required. When a new office or an additional incumbent of an existing office shall be created, such office shall for the purposes of an appointment or election, be vacant from the date of its creation, until it shall be filled by election or appointment.

§ 36. Removal of town or village officer by court.

Any town or village officer, except a justice of the peace, may be removed from office by the supreme court for any misconduct, maladministration, malfeasance or malversation in office. An application for such removal may be made by any citizen resident of such town or village and shall be made to the appellate division of the supreme court held within the judicial department embracing such town or village. Such application shall be made upon notice to such town officer of not less than eight days, and a copy of the charges upon which the application will be made must be served with such notice.

RAILROAD LAW

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RAILROAD LAW

§ 118. Amount to be assessed and levied if not paid.

If such amount (for highway bridge) shall not be paid by the railroad company the municipality shall assess and levy the same upon the taxable property of the railroad company situate within its tax district, in the next tax levy, and the same shall be collected as are other taxes upon said property.

§ 144. Assessment of property of new corporation.

The real estate of such new corporation, (consolidation) situate within this state, shall be assessed and taxed in the several towns and cities where the same shall be situated in like manner as the real estate of other railroad corporations is or may be taxed and assessed, and such proportion of the capital stock and personal property of such new corporation shall in like manner be assessed and taxed in this state, as the number of miles of its railroad situate in this state bears to the number of miles of its railroad situate in the other state or states.

REAL PROPERTY LAW

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REAL PROPERTY LAW

§ 16. Liabilities of alien holders of real property.

Every alien holding real property in this state is subject to duties, assessments, taxes and burdens as if he were a citizen of the state.

§ 290. Definitions; effect of article. 1. The term "real property," as used in this article, includes lands, tenements and hereditaments and chattels real, except a lease for a term not exceeding three years.

2. The term "purchaser" includes every person to whom any estate or interest in real property is conveyed for a valuable consideration, and every assignee of a mortgage, lease or other conditional estate.

3. The term "conveyance" includes every written instrument, by which any estate or interest in real property is created, transferred, mortgaged or assigned, or by which the title to any real property may be affected, including an instrument in execution of a power, although the power be one of revocation only, and an instrument postponing or subordinating a mortgage lien; except a will, a lease for a term not exceeding three years, an executory contract for the sale or purchase of lands, and an instrument containing a power to convey real property as the agent or attorney for the owner of such property.

4. The term "recording officer" means the county clerk of the county, except in the counties of New York, Kings or Westchester, where it means the register of the county.

5. This article does not apply to leases for life or lives, or for years, heretofore made, of lands in either of the counties of Albany, Ulster, Sullivan, Herkimer, Dutchess, Columbia, Delaware or Schenectady.

§ 320. Certain deeds deemed mortgages. A deed conveying real property, which, by any other written instrument, appears to be intended only as a security in the nature of a mortgage, although an absolute conveyance in terms, must be considered a mortgage; and the person for whose benefit such deed is

made, derives no advantage from the recording thereof, unless every writing, operating as a defeasance of the same, or explanatory of its being desired to have the effect only of a mortgage, or conditional deed, is also recorded therewith, and at the same time.

§ 334. Maps to be filed; penalty for nonfiling. It shall be the duty of every person or corporation who, as owner or agent, subdivides real property into lots, plots, blocks or sites, with or without streets, for the purpose of offering such lots, plots, blocks or sites for sale to the public, to cause a map thereof, together with a certificate of the surveyor or draughtsman attached showing the date of the completion of the survey and of the making of the map and the name of the subdivision as stated by the owner, to be filed in the office of the county clerk or register of deeds of the county where the property is situated prior to the offering of any such lots, plots, blocks or sites for sale; and a duplicate copy of such map shall also be filed in the office of the city, town or village clerk where the property is situated before any such sale. All such maps must be printed or drawn upon tracing cloth, linen or canvas backed paper. All of such maps shall be placed and kept, by some suitable method, in consecutive order and shall be consecutively numbered in the order of their filing and shall be indexed under the initial letters of all substantives in the title of the subdivision. A failure to file any such map as required by the provisions of this section shall subject the owner of such subdivision, or of the unsold lots therein, to a penalty to the people of the state of twenty-five dollars for each and every lot therein sold and conveyed by or for such owner prior to the due filing of such map.

SECOND CLASS CITIES LAW

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SECOND CLASS CITIES LAW

§ 160. Powers and duties of assessors. The assessors shall appoint, to hold office during their pleasure, such assistants or subordinates as the board of estimate and apportionment shall prescribe. The assessors shall possess all the powers conferred, be subject to all the obligations imposed and perform all the duties appertaining to the office of assessors in the towns of the state in reference to the assessment of property within the city, except as otherwise provided by law. They shall perform all the duties now provided by law in reference to the assessment of property for the purpose of levying taxes and assessments for local improvements, imposed according to law.

§ 161. Description of premises. In the assessment of any lands in the city for any purpose, it shall be sufficient to state the name of one of the owners of such lands if the owner or owners or any of them be residents of the city and known to the assessors; if the owner or owners be unknown to the assessors or if they be non-residents and the ownership is unknown to the assessors, then the assessment may be designated unknown, and there shall be stated the number of the lot and the block, if subdivided into lots and blocks and so designated upon the city map last adopted by the common council, or the number of the lot or farm lot, if not so subdivided into blocks and lots and so designated, and also the street and number of any building thereon; but if the land be vacant or the building thereon be not numbered, then the name of the street on which it fronts and a brief description of the premises shall be given. In case no inhabited building be on the land and the residence of the owner be unknown, such owner may be designated as unknown. No assessment hereafter made in said city shall be held to be invalid because the same may be made out in terms against owner or owners unknown or the estate of a deceased person, naming such person, or the executor, administrator, heirs or devisees of a deceased person, naming such person, or any of them or against a company or a firm name, or against a person in whom is the record title, though not the actual title of the property,

or for any cause arising through ignorance or mistake as to the names of the owner or owners of the property assessed, whether individually or a corporation, provided such property is sufficiently described on the assessment-rolls to reasonably identify and indicate to a person familiar with the same the particular property which it was intended to assess. Every assessment-roll shall be considered as referring to the last adopted map, unless it be otherwise stated therein.

§ 162. Rebates and deficiencies. In all cases of assessment for improvements the assessors shall include in the apportionment all the expenses connected with or which were incident to the making of the improvement and assessment. Whenever the amount apportioned shall exceed the actual cost of the improvement, including all expenses connected therewith or incidental thereto, the comptroller shall certify the amount of the surplus to the assessors and they shall thereupon declare a rebate and the excess shall be refunded pro rata to the persons who paid their assessments. If the amount assessed for any improvement shall be insufficient to cover the cost of the improvement, including all expenses connected therewith and incidental thereto, the comptroller shall certify the amount of the deficiency to the common council and assessors, and the common council and assessors shall forthwith cause to be assessed and levied the amount of such deficiency pro rata upon the property included within the original assessment and the same shall be assessed, levied and collected in like manner as other assessments of a like character.

§ 163. Assessment not invalidated by irregularities. No assessment or tax shall be vacated, set aside, canceled, annulled, reviewed or otherwise questioned or affected by reason of any error, omission, irregularity or defect not actually fraudulent, in any of the steps or proceedings required to be had or taken as preliminary to, or in the making of, the assessment, or in the levying or collection of the tax, nor in relation to or in connection with any proposal, designation of materials, contracts, work or improvement for or on account of which such assessment was made or tax imposed. But all property shall be liable to assessment and all assessments shall be valid and of full force and effect notwithstanding any such error, omission, irregularity or defect.

§ 164. Right to review assessment or tax for local improvement limited. No action or proceeding to set aside, vacate, cancel or annul any assessment or tax for a local improvement shall be maintained, except for total want of jurisdiction to levy and assess the same on the part of the officers, board or body authorized by law to make such levy or assessment or to order the improvement on account of which the levy or assessment was made. No action or proceeding shall be maintained to modify or reduce any such assessment or tax except for fraud or substantial error by reason of which the amount of such tax or assessment is in excess of the amount which should have been lawfully levied or assessed.

§ 165. Procedure on review. No action or proceeding shall be maintained to set aside, vacate, cancel, annul, review, reduce or otherwise question, test or affect the legality or validity of any assessment or tax for a local improvement, except in the form and manner and by the proceedings herein provided. If, in the proceedings relative to an assessment or tax, entire absence of jurisdiction on the part of the officers, board or body authorized by law to levy or assess the same or to order the improvement on account of which the assessment was made or tax imposed, is alleged to have existed or in case any fraud or substantial error, other than the errors or irregularities specified in the preceding section, by reason of which substantial damages have been sustained, are alleged to have existed or to have been committed, any party aggrieved thereby, who shall have filed objections thereto within the time and in the manner specified by law therefor, may apply to the supreme court at any special term thereof, held within the judicial district in which the city is situated, for an order vacating or modifying such assessment as to the lands in which he has an interest, upon the grounds in said objections specified, and no other, and upon due notice of such application to the corporation counsel. Each such application shall be made within twenty days after the confirmation of the assessment. Thereupon such court may proceed to hear the proofs and allegations of the parties and determine the same, or may appoint a referee to take the proof and report thereon, or to hear, try and determine the

same. If it shall be determined in such proceeding that the officers, board or body had no jurisdiction to make the levy or assessment complained of or to order the improvement, the court may order such assessment or tax vacated. If it shall be determined therein that any such fraud or substantial error has been committed and that the party applying for such relief, has suffered substantial damages by reason thereof, the court may order that the assessment or tax be modified as to such party and as so modified that it be confirmed. A like application may be made to secure a modification or reduction of any such assessment or tax on account of fraud or such substantial error occurring in the performance of the work of the improvement on account of which such assessment or tax is made or levied, and it shall be determined in like manner. If, in any such proceeding, it shall be determined that such fraud or substantial error has been committed, by reason of which any such assessment or tax upon the lands of any such aggrieved party has been unlawfully increased, the court may order that such assessment or tax be modified by deducting therefrom such amount as is in the same proportion to such assessment or tax as the whole amount of such unlawful increase is to the whole amount of the assessment or tax for the improvement. An order so made in any such proceeding shall be entered in the clerk's office of the county in which the city is situated, and shall have the same force and effect as a judgment. The court may, during the pendency of any such proceeding, stay the collection of any assessment or tax involved therein as against the parties thereto. Costs and disbursements of any such proceeding may be allowed in the discretion of the court. No appeal shall be allowed or taken from the order made in any such proceeding, but the determination so made therein shall be final and conclusive upon all parties thereto. No assessment or tax shall be modified otherwise than to reduce it to the extent that the same may be shown by the parties complaining thereof to have been in fact increased in dollars and cents by reason of such fraud or substantial error. In no event shall that proportion of any such assessment which is the equivalent of the fair value or fair cost of the improvement be disturbed for any cause. No money paid on account of any assessment or tax

shall be recovered for any cause, except the amount of the excess of such assessment or tax over and above the fair value and cost of the improvement. In case of the failure of any assessment or tax for any cause, the comptroller shall certify such fact to the common council and it shall be its duty to forthwith cause the same to be relevied and reassessed in a proper manner.

§ 166. Consolidation of separate proceedings. Two or more persons may unite in commencing and prosecuting the proceedings to vacate or modify assessments; and when two or more persons have commenced separate proceedings to vacate or modify assessments for the same improvement, the court before whom the same are commenced or pending, or a judge thereof at special term or chambers may, by order, upon due application and notice, consolidate such separate proceedings into one proceeding.

§ 167. State lands. Nothing herein contained shall affect any assessment upon lands owned by the state nor be deemed to repeal or modify any of the provisions of section twenty-one of the public lands law.

STATE LAW

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STATE LAW

§ 50. Consent of state to purchase of land and record of conveyances. The consent of the state of New York is hereby given to the purchase by the government of the United States, and under the authority of the same, of any tract, piece or parcel of land from any individual or individuals, bodies politic or corporate within the boundaries of this state, situate upon or adjacent to the navigable waters thereof, for the purpose of erecting thereon light-houses, beacons, light-house keepers' dwellings, works for improving navigation, post-offices, custom-houses, fortifications, and all deeds, conveyances or other papers relating to the title thereof shall be recorded in the office of the register or county clerk of the county where the said lands are situated.

§ 54. Exemption of property from state taxation. The said property shall be and continue forever thereafter exonerated and discharged from all taxes, assessments and other charges, which may be levied or imposed under the authority of this state; but the jurisdiction hereby ceded and the exemption from taxation hereby granted, shall continue in respect to said property so long as the same shall remain the property of the United States, and be used for the purposes aforesaid, and no longer.

STOCK CORPORATION LAW

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STOCK CORPORATION LAW

§ 21. Taxation. The organization tax payable under section one hundred and eighty of the tax law by any corporation issuing such shares without designated monetary value shall be at the rate of five cents on each such share which the corporation is authorized to issue, and a like tax upon any subsequent increase thereof. The tax payable under section two hundred and seventy of the tax law in respect of any sale or agreement of sale or any memorandum of sale or delivery or transfers of shares or certificates of any share without designated monetary value hereafter issued by any such corporation issuing such shares shall be at the rate of two cents for each and every share of such stock so transferred. The franchise tax upon any corporation issuing such shares of stock payable under section one hundred and eighty-two of the tax law shall be determined by taking as a base such portion of the net assets of the corporation as its gross assets employed in any business within this state bear to its entire gross assets wherever employed in business, and the rate of such franchise tax shall be fixed in the manner provided in said section one hundred and eighty-two of the tax law. For this purpose the rate of dividends shall be computed by dividing the total amount of dividends which has been paid during the year by the amount of the net assets of the corporation upon the first day of such year.

§ 23. Amount of capital stock and of shares within meaning of other laws. For the purpose of any rule of law or of any statutory provision (other than the foregoing sections nineteen, twenty, twenty-one and twenty-two) relating to the amount of the capital stock of a corporation or the amount or par value of its shares, the aggregate amount of the capital stock of any such corporation formed pursuant to section nineteen hereof shall be deemed to be the aggregate amount specified in the certificate or amended certificate of incorporation or of reorganization as the amount of capital with which the corporation

will carry on business; the amount or the par value of each share of preferred stock having a preference as to principal shall be deemed to be the amount thereof so specified in such certificate or such amended certificate; and the amount or the par value of each other share shall be deemed to be an aliquot part of the aggregate capital so specified in such certificate or such amended certificate in excess of the specified amount (if any) of the preferred stock therein authorized to be issued with a preference as to principal.

TOWN LAW

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TOWN LAW

§ 31. Apportionment of debts on division of towns.

Debts owed by a town so divided or altered shall be apportioned in the same manner as the personal property of a town, and each town shall be charged with its share of the debts, according to the apportionment, and the amount of the unpaid taxes levied and assessed upon the taxable property of the town, divided or altered, before the division or alteration thereof, shall be apportioned between the several towns interested therein, according to the amount of taxable property in each town as the same existed before such division or alteration, to be ascertained by the last assessment-roll of the town. In making such division, there shall be set off to each town interested the unpaid taxes assessed and levied upon the real property within its borders and such as were assessed and levied upon personal property against persons or corporations who resided within its borders at the time of the assessment; and each town, to which the same are apportioned, shall have the same power, right and methods of collecting the same by warrant, action, sale or otherwise, as the town so divided or altered had, or would have had if such town had not been so divided or altered. Any such town having apportioned to it more than its proportion of unpaid taxes, according to the aforesaid taxable property, to be ascertained by the last assessment-roll of such town, shall pay to the other town or towns interested, such sum or sums as shall be necessary to make such apportionment correspond with the said taxable property, as ascertained by the said last assessment-roll of said town, before the said division or alteration.

§ 80. Town officers. Except as otherwise provided in this section, there shall be elected at the biennial town meeting in each town, by ballot, one supervisor, one town clerk, two justices of the peace, two assessors, one collector, one or two overseers of the poor, not more than five constables and one superintendent of highways, excepting that in towns which shall have adopted a resolution that thereafter such town superintendent shall be appointed by the town board, pursuant to the provisions of section

forty-one of the highway law, he shall be appointed as therein prescribed. Provided, however, that in towns in a county containing two hundred thousand or less inhabitants, according to the last federal census or state enumeration, adjoining a city of the first class containing a population of over one million, the town superintendent of highways hereafter elected or appointed shall hold office for the term of four years; and provided further that in a town of any such county not more than four constables shall be hereafter elected at the biennial town meeting. At the first biennial town meeting in each town, after this section as hereby amended takes effect, two assessors shall be elected to hold office for two years and one assessor to hold office for four years. Of the two assessors chosen at any subsequent biennial town meeting in each town, one shall be elected to hold office for two years and one to hold office for four years.

§ 82. Term of office. Supervisors, town clerks, town superintendents of highways, collectors, overseers of the poor, inspectors of election and constables, when elected, shall hold their respective offices for two years. The terms of office of assessors shall be two years for one assessor and four years each for two assessors. But whenever there is or shall be a change in the time of holding town meetings in any town, persons elected to such offices at the next biennial town meeting after such change has been authorized as provided by law, shall enter upon the discharge of their duties at the expiration of the term of their predecessors, and serve until the next biennial town meeting thereafter or until their successors are elected and have qualified, except that the assessor elected for four years shall serve until the second biennial town meeting thereafter, or until his successor is elected and has qualified. Whenever the time of holding town meetings in any town is changed to the first Tuesday after the first Monday in November, except when changed as provided in section forty-one of this chapter, the town officers elected thereat shall take office on the first day of January succeeding their election. * * * *

§ 84. Resignation of town officer. Any three justices of the peace of a town may, for sufficient cause shown to them, accept the resignation of any town officer of their town; and when-

ever they shall accept any such resignation, they shall forthwith give notice thereof to the town clerk of the town.

§ 85. Compensation of town officers. Town officers shall be entitled to compensation at the following rates for each day actually and necessarily devoted by them to the service of the town in the duties of their respective offices, when no fee is allowed by law for the service, as follows:

1. a. The supervisor, except when attending the board of supervisors, town clerk, justices of the peace and overseers of the poor, each, two dollars per day, and assessors three dollars per day, unless a different rate be fixed by or pursuant to this section;

b. The board of supervisors of any county may, by resolution, fix the compensation of any of such officers in the towns of such county at the rate of more than two but not more than four dollars per day, and assessors at the rate of more than three but not more than five dollars per day, notwithstanding any provision of this section fixing or authorizing the fixing of a different per diem rate;

c. The town board of any town may, by resolution, fix the compensation of the assessors in such town at more than three but not more than five dollars per day each.

d. Assessors in the county of Monroe shall receive compensation at the rate of not less than three dollars nor more than five dollars per day each to be fixed by the town board;

e. Assessors in the county of Nassau shall receive compensation at the rate of three dollars per day each;

f. The town board of any town in which the assessed valuation of real estate is over twenty million dollars may, by resolution, determine that the assessors thereof shall each receive an annual salary of not more than one thousand dollars in lieu of per diem compensation;

g. The town board of any town in the county of Nassau having a population, as appears by the last federal census, of seventeen thousand inhabitants or more, may fix the annual compensation for assessors of such town, at not more than twelve hundred dollars each, and provide for the payment of such compensation in quarterly installments;

h. The town board of any town in which the assessed valuation of taxable real and personal property is ten million dollars or more may determine by resolution that the overseers of the poor in such town shall receive an annual salary, to be fixed by such resolution, not exceeding one thousand dollars, in lieu of the per diem compensation provided by this section;

i. The town board of any town in a county adjoining a city of the first class may by resolution fix the compensation of the persons appointed and serving as inspectors of election at a sum not exceeding twelve dollars for the hours fixed by law for each day of registration, and of revision of registration for a special election, and six dollars for the count and return of the votes, said claims to be allowed and paid in the same manner as other town charges are allowed and paid. Ballot clerks shall receive the same compensation for their attendance at an election as inspectors of election for the election and be paid in like manner. Poll clerks shall receive the same compensation for their attendance at an election and canvass of the votes as inspectors of election and be paid in like manner.

The compensation of a town officer now fixed pursuant to this section shall continue as so fixed until changed pursuant to this section as amended. If the compensation of a town officer be fixed by or pursuant to statute on a per diem basis, he shall not be entitled to receive more than one day's compensation on account of services performed on the same calendar day.

j. The town board of any town in a county having a population of two hundred thousand or less, according to the last federal or state census or enumeration, adjoining a city of the first class having a population of one million and upwards may, by a resolution, fix the compensation of the town clerk at not more than thirty-five hundred dollars per annum. The town clerks in such towns may, with the approval of the town board, appoint a deputy town clerk at a salary to be fixed by the town board not exceeding the sum of fifteen hundred dollars per annum. Such town clerk and deputy town clerk shall receive and collect the fees allowed by law and shall keep an accurate record of the same. At the end of each month, he shall make a verified report of such fees giving the date and amount of each fee and the person from whom received, which he shall file with the supervisor of the town, and

pay over to such supervisor all the moneys so received during such month, to be paid by the supervisor into the town fund of such town.

k. The constables hereafter elected in any town of a county containing two hundred thousand inhabitants or less, according to the last federal census or state enumeration, adjoining a city of the first class containing a population of over one million, shall receive annual salaries to be fixed by the town board at not exceeding fifteen hundred dollars each. The salaries of the constables in any such town shall be uniform. Such salaries shall be determined before the first biennial town meeting hereafter held, but may be diminished or increased, within such limitation, by the town board from time to time, with respect to constables to be thereafter elected. The town board may provide for the payment of such salary in either monthly or quarterly installments. The constables hereafter elected in any such town shall not receive to their own use any other compensation for their services, but shall be allowed their actual and necessary expenses incurred in the performance of their duties. The accounts for such expenses shall be audited and paid by the town board monthly. All fees or charges payable by law to constables of any such town for any services in their official capacity shall be collected by such constables, but shall belong to the town, and the amount collected shall be paid over, on or before the fifth day of each month, to the supervisor.

2. If a different rate is not otherwise established as herein provided, each inspector of election, ballot clerk and poll clerk is entitled to three dollars per day; but the town board may establish in its town a higher rate, not exceeding six dollars per day, but such election officers shall receive compensation for one day only for all services rendered on the day of election and in canvassing the votes thereafter, and in completing the returns.

3. The supervisor of each town shall be allowed and paid, in the same manner as other town charges are allowed and paid, a fee of one per centum on all moneys paid out by him as such supervisor, including school moneys disbursed by him as provided in the education law, moneys paid out by him for damages arising from dogs killing or injuring sheep as provided in article seven of the county law, moneys in his hands paid out by him

for the relief of the poor, and all other town moneys paid out by him for defraying town charges, except moneys expended under the highway law. But no such fees shall be allowed or paid upon moneys paid over by him to his successor in office. Such fees shall be in full compensation for all services rendered by him in respect to moneys received and paid out by him as such supervisor as provided by law, except the compensation provided in section one hundred and ten of the highway law.

§ 92-a. Duty of town clerk. It shall be the duty of the town clerk, annually, between the fifteenth day of November, and the fifteenth day of December, to transmit to the tax commission a list containing the names of each supervisor, town superintendent, justice of the peace, town clerk, assessor and collector, showing his post office address, the date of his appointment or election and the expiration of his term of office.

§ 108. Powers and duties of assessors in certain towns of Nassau and Erie counties. The assessors of Nassau county in the towns having a population, as appears by the last federal census, of seventeen thousand or more, may in their discretion employ two clerks at salaries to be fixed by them, subject to the approval of the town clerk and supervisor, also additional clerk hire at a sum not to exceed annually a sum approved by the town clerk and supervisor, and the assessors of Erie county, in the town contiguous to the city of Buffalo, may employ one clerk, to be approved by the town board, at a salary to be fixed by said town board, and the salaries of said clerks shall be paid by the supervisor of the town in equal quarterly payments, and shall be a town charge and shall be levied and collected in the same manner as other town charges. The assessors of Nassau county in towns having a population, as appears by the last federal census, of seventeen thousand, or more, shall devote all their time during business hours to their official duties. They shall keep their office open for the convenience of the public every week day of the year, except public holidays and Saturdays, from nine o'clock in the morning until four o'clock in the afternoon, and on Saturdays from nine o'clock in the morning until one o'clock in the afternoon, and shall cause one of their number or the clerk of the board to be in attendance during said office hours. Between

the first day of September in each year, and the first day of July in the year next following, the assessors shall proceed to ascertain by diligent inquiry the names of all taxable inhabitants in their respective towns and also all the taxable property, real or personal, within the same.

§ 114. Collector's undertaking. Every person elected or appointed to the office of collector, before he enters upon the duties of his office, and within eight days after he receives notice of the amount of taxes to be collected by him, shall execute an undertaking with two or more sureties, to be approved by the supervisor, to the effect that he will well and faithfully execute his duties as collector, pay over all moneys received by him, and account in the manner and within the time provided by law for all taxes upon the assessment-roll of his town delivered to him for the ensuing year, and shall deliver such undertaking to the supervisor of the town.

§ 115. Filing and lien of collector's undertaking. The supervisor shall, within six days thereafter, file the undertaking with his approval indorsed thereon, in the office of the county clerk, who shall make an entry thereof in a book to be provided for the purpose, in the same manner as judgments are entered of record; and every such undertaking shall be a lien on all the real estate held jointly or severally by the collector or his sureties within the county at the time of the filing thereof, and shall continue to be such lien, until its condition, together with all costs and charges which may accrue by the prosecution thereof, shall be fully satisfied. Upon a settlement in full between the county treasurer and collector, a certificate of payment shall be executed in duplicate by the county treasurer, one copy to be delivered to the collector and one copy to be filed by the county treasurer in the office of the county clerk, and said county clerk shall then enter a satisfaction thereof in the book in which the filing of said bond is entered and opposite said entry of filing.

§ 121. Fence viewers. The assessors and town superintendent of highways elected in every town shall, by virtue of their offices, be fence viewers of their town.

§ 125. Powers of supervisors and assessors in certain towns to employ clerks. The supervisor of each town having a population, as appears by the last federal census, of fifteen thousand or more and where the assessed valuation of real estate is over fifteen million dollars, may in his discretion employ a clerk at a salary to be fixed by the town board of such town, except that in the county of Westchester such clerks may be employed in towns where the population, as appears by the last federal census, is ten thousand or more or where the assessed valuation of real estate is over six million dollars. The assessors of each town having a population, as appears by the last federal census, of fifteen thousand or more and where the assessed valuation of real estate is over fifteen million dollars, may also, in their discretion, employ a clerk at a salary to be fixed by the town board of such town. The salaries of said clerks shall be paid by the supervisor of said town in equal monthly payments and shall be a town charge and shall be levied and collected in the same manner as other town charges.

§ 130. Power of town board to fill vacancies. When a vacancy shall occur or exist in any town office, the town board or a majority of them may, by an instrument under their hands and seals, appoint a suitable person to fill the vacancy, and the person appointed, except justices of the peace, shall hold the office until the next biennial town meeting. A person so appointed to the office of justice of the peace shall hold the office until the next biennial town meeting, unless the appointment shall be made to fill the vacancy of an officer whose term will expire on the thirty-first day of December next thereafter, in which case the term of office of the person so appointed shall expire on the thirty-first day of December next succeeding his appointment. The board making the appointment shall cause the same to be forthwith filed in the office of the town clerk who shall forthwith give notice of the person appointed. A copy of the appointment of a justice of the peace shall also be filed in the office of the county clerk before the person appointed shall be authorized to act.

§ 195. Limitation of indebtedness. No town including a portion of the Adirondack park and having state lands within

the boundaries of the town shall hereafter contract any debt or debts which shall exceed the sum of three thousand dollars, except upon the duly verified petition of the owners of at least sixty-five per centum of the taxable real property therein, as such real property appears on the last preceding completed assessment-roll of such town. For the purposes of this article the consent of the comptroller shall be deemed to be the consent of the state. This section shall not apply to debts contracted for the purpose of retiring or paying any existing indebtedness pursuant to law, nor shall it apply to any town within the boundaries of which there is wholly or partly contained an incorporated village having a population of at least three thousand inhabitants as shown by the last preceding state or federal census.

§ 237. Apportionment of local assessment for construction. The sewer commissioners shall prepare and file in the office of the town clerk a map and plan of such district, or extension, which shall show the highways and the several parcels of land therein. The commissioners shall report to the town board the amount of the cost of construction of such sewer system as determined under the foregoing provisions hereof. The town board shall direct the issue and sale of bonds for the amount of the cost of construction as so reported to said board by the said commissioners, which said bonds shall be redeemable in such equal yearly instalments, the interest thereon to be paid semi-annually, as said town board shall prescribe, and shall be a town charge. In the month of July in each year the town board shall notify the sewer commissioners of the amount to become due for principal and interest during the ensuing year on the bonds so issued. The sewer commissioners shall forthwith proceed to assess such amount on the lands within such district, or extension of an existing district, in proportion as nearly as may be to the benefit which each lot or parcel will derive therefrom. After making such apportionment, said commissioners shall forthwith serve on each land owner a notice of at least ten days of the completion thereof and of the filing of such map and plan, and that at a specified time and place a hearing will be had to consider and review the same. Such notice must be served upon said land

owners personally or by mailing the same to their last known respective addresses or by publishing the same once each week for two weeks, in a newspaper which circulates in said district, or by either or any of said methods. The commissioners shall meet at the time and place specified to hear objections to such apportionment, and may modify and correct the same. The sewer commissioners upon the completion and correction of such apportionment shall forthwith file the same in the office of the town clerk, and shall give notice of the filing of such completed and corrected apportionment in the manner provided for by section thirty-nine of the tax law as to towns. The apportionment shall then be deemed final and conclusive unless an appeal is taken therefrom, as hereinafter provided, within fifteen days after the filing thereof. The town board shall present to the board of supervisors at its annual meeting, a statement of such apportionment as so corrected and filed, showing the amount due, or to become due, for principal and interest during the ensuing year, on the bonds issued under this article; each lot or parcel liable to pay the same, and the amount chargeable to each. The board of supervisors shall levy such sums against the property liable, and shall state the amount of the tax in a separate column in the annual tax-roll under the name "sewer tax." Such tax when collected shall be paid to the supervisor and be by him applied in payment of the bonds. An unpaid assessment shall be collected in the same manner and shall subject the land and land owner liable therefor, to the same interest, burdens and penalties, as other town taxes in arrears.

§ 243. Expense of maintenance, how raised. After the sewer system is constructed it shall be maintained by the commissioners, and the cost of such maintenance shall be a charge upon the sewer district. In July of each year, the sewer commissioners shall present to the town board an estimate of the amount of money required by said commissioners to meet the expenses of maintaining the sewer system for the ensuing year. The town board shall formally pass upon such estimate and approve, or correct and approve, the same. The sewer commissioners shall thereupon assess the amount of the estimate as so approved, and cor-

rected, on the lands within their district, in proportion, as nearly as may be, to the benefit which each lot or parcel will derive *therefrom, and shall give the same notice thereof, and shall correct and file such apportionment in the same manner, and shall give the same notice of the filing of such corrected apportionment, as is provided for in section two hundred and thirty-seven of this chapter. An appeal may be taken from such corrected apportionment within the same time, and the procedure thereupon shall be the same as specified in sections two hundred and thirty-eight to two hundred and forty-two, both inclusive, of this chapter, except that the fees of the commissioners appointed by the county court to readjust the apportionment made pursuant to this section shall be a charge upon the sewer district, and shall be included in the expenses of maintenance. Whenever an apportionment is to be made to meet an instalment of principal and interest on the bonds issued pursuant to section two hundred and thirty-seven of this chapter, any proceedings for the correction, review or readjustment thereof shall be consolidated with the like proceedings, if any, with respect to the apportionment made as provided in this section. The town board shall present such estimate to the board of supervisors at its annual meeting, with a statement of each property or parcel liable for the same and the amount chargeable to each. The board of supervisors shall levy such sums against the property liable and shall state the amount of tax in the annual tax roll under the name "sewer tax," with the sewer tax to be raised for payment of bonds as provided in section two hundred and thirty-seven of this chapter, and after such bonds shall have been entirely paid in a similar column headed "sewer tax." This tax for maintenance, when collected, shall be paid to the supervisor of the town and by him paid to the sewer commissioners to meet the expense of maintenance of the sewer system. An unpaid assessment under this section shall be collected in the manner provided for in section two hundred and thirty-seven of this chapter. The sewer system as so constructed, or as hereafter added to or changed, shall be under the charge and control of the sewer commissioners, under whose supervision it shall be used by property owners, and no person shall enter into,

* So in original.

open or interfere with or use said sewer system except under the inspection and direction of said sewer commissioners and after formal permission shall have been given by said commissioners. The sewer commissioners shall adopt rules and regulations to govern the maintenance and use of the sewer system and shall therein fix the amount of fees that shall be chargeable to individuals or property owners who may wish to enter or use the sewer system, which fees shall be sufficient in amount to pay for the cost of inspection of such entry or entries. Any person violating any provisions hereof and interfering with, entering or using said sewer system without obtaining such permission shall be guilty of a misdemeanor and liable to punishment accordingly.

§ 244. Tax for payment of bonds. The town board shall annually apportion the amount to be raised for the payment of such bonds on the lots or parcels in default, so that the tax thereon will be the same as if an equal portion of the original assessment were then to be paid. Interest on an unpaid assessment shall be added to such tax at the rate payable by the bond or certificate of indebtedness, which must be computed to the time when the principal or an installment will become due; or if no principal will become due during the ensuing year, then the interest accruing during that year upon the assessment or bonds must be levied on such lot or parcel. The town board shall present to the board of supervisors at its annual meeting a statement showing the amount due or to become due for principal and interest during the ensuing year on bonds issued under this article; the persons liable to pay the same and the amount chargeable to each. The board of supervisors shall levy such sums against the property liable and shall state the amount of the tax in a separate column in the annual tax roll under the name "sewer tax." Such tax when collected shall be paid to the supervisor and be by him applied in payment of the bonds.

§ 253. Improvements; how paid for. After a town board has ascertained the expense of the improvements provided for herein, it may borrow upon the credit of the town wherein said district is located a sum equal to the total thereof, for a period not exceeding eight months from the date thereof, at a rate of interest

not exceeding six per centum and use the same to pay the expense thereof, which certificate with interest is to be paid out of the moneys derived as herein provided. After the town board has ascertained the expense of grading and building the sidewalks and laying the curbs and gutters upon any street or portion thereof as contemplated herein, it shall apportion and assess three-fourths of the expense thereof upon the property fronting upon the streets or portion thereof improved as aforesaid. Notice of such assessment shall be given to the owners of said real property in the same manner as the notice above mentioned is given, which notice shall state, among other things, that said expenditures have been made, the purpose and the amount thereof, and that at a specified time and place the town board will meet for the purpose of making said assessments. The town board shall meet at the time and place specified in said notice and shall determine all objections made to such assessment, including the amount thereof, and shall assess upon the land benefited and fronting upon said street or portion thereof, the amount it may deem just and reasonable, not exceeding in case of default the amount stated in the notice. After the expiration of thirty days from the time said assessment is finally made and assessed, the town board shall direct or issue a sale of bonds, pledging the credit of the town wherein said district is located for the aggregate amount of the assessments remaining unpaid, which bonds shall mature within a period of five years and bear interest at a rate not exceeding six per centum and shall be a town charge. The town board shall thereafter annually apportion the amount to be raised for the payment of such bonds on the lots or parcels in default, so that the tax thereon will be the same as if an equal portion of the general assessment was then paid. Interest on the unpaid assessment shall be added to such tax at the rate payable on the bond or certificate of indebtedness, which amounts shall be computed to the time when the principal or an installment will become due, or if no principal will become due during the ensuing year, then the interest accrued during that year upon the assessment or bonds must be levied upon such lot or parcels. The town board shall annually report to the board of supervisors at its annual meeting, and submit a statement showing the amount due or to become due with principal

and interest the ensuing year on bonds issued under this act, and the lots or parcels liable to pay the same and the amount chargeable to each. The board of supervisors shall levy such amounts against the property liable and shall state the amount of the tax in a separate column, in the annual tax roll under the name "sidewalk tax;" such tax when collected shall be paid to the supervisor and be by him applied in payment of the bonds. The amount apportioned by the said town board on any lot or parcel and any tax levied for collection thereof shall be a lien prior and superior to any lien or claim except the lien of an existing tax or local assessment. The remaining one-fourth of said expense shall be levied and assessed upon the taxable property within said sidewalk district, the same as town charges are levied and assessed upon the taxable property within the town wherein said district is located. An aggregate amount, however, to be levied and assessed upon a sidewalk district during any one year, shall not be in excess of two per centum of the assessed valuation of the taxable property within said district as appears upon the last preceding assessment roll.

§ 255. Proceedings for constructing sidewalks not constructed under the preceding sections. If the town board of any town shall determine that any sidewalks should be constructed outside of a sidewalk district or within a sidewalk district and upon a street or portion of street as to which no petition is filed under the provisions of section two hundred and fifty-one, of stone, cement, brick or similar substance, it may cause such sidewalk to be so constructed along the front of one or more parcels of real property at the joint and equal expense of such property and of the town. The board shall allow to each land owner an opportunity to appear and object to such proposed action, upon five days' notice of the time and place of the hearing. If the town board shall finally determine to construct such sidewalk, it may cause the same to be constructed. The board shall assess fifty per centum of the cost of such construction upon the land in front of which the sidewalk is constructed. The other fifty per centum of such cost shall be borne by the town, and moneys provided therefor by taxation in the same manner as

other town charges. The entire expense shall be paid in the first instance by the town. Such expense may be raised in an entire amount or in small amounts from time to time as the town board may determine. Bonds or certificates of indebtedness of the town may be issued, if the town board deem it necessary, to provide for such expense. The board may apportion the part to be assessed upon adjoining land and assess the same as a whole or by installments. Where one parcel of land only, owned by the same party, is affected by the improvement, the share to be paid by such land owner shall be one-half of the cost of the improvement; otherwise, the proportion payable by the several land owners shall be determined according to the linear feet of sidewalk in front of each parcel. Notice of an assessment shall be given to the land owner or land owners, who may pay the amounts assessed within ten days after such notice. At the expiration of that time, town bonds or certificates of indebtedness may be issued for the aggregate amount of such assessment then remaining unpaid.

The town board shall include in its annual budget reported to the board of supervisors, of taxes to be levied in the town, the principal or interest accruing during the same fiscal year upon bonds or certificates of indebtedness issued on account of default in the payment of local assessments under this section, and the board of supervisors shall levy the same upon the lots or parcels in default. Such principal shall be apportioned among the lots or parcels in default in such manner that the tax thereon will be the same as if an equal portion of the assessment were then to be paid. Interest on an unpaid assessment shall be added to such tax at the rate payable by the bond or certificate of indebtedness, which must be computed to the time when the principal or an installment will become due; or if no principal will become due during the fiscal year, then the interest accruing during that year upon the assessment must be levied upon such lot or parcel.

The town board shall annually estimate the probable amount necessary each year to enable the town to pay for construction work in the first instance under this section, which sum so estimated shall be levied and assessed upon the taxable property of the town and paid to the supervisor, to be disposed of by him as hereinafter provided.

§ 263. Levy of tax for payment of the amount of contract. The amount of any contract that may be entered into pursuant to the provisions of this article shall be assessed, levied and collected upon the taxable property in said town or district in the same manner, at the same time, and by the same officers as the town taxes, charges or expenses of said town are now assessed, levied and collected, and the same shall be paid over by the supervisor to the corporation, company, person or persons furnishing or supplying said light. If the town boards of two or more adjoining towns shall, in joint session, establish a lamp or lighting district in two or more adjoining towns, they shall determine the relative proportion of the expense of such lighting which shall be borne by each of said towns, and the amount of such expense shall be assessed and levied on the taxable property in such lighting district in each of said towns, and collected in the same manner and at the same time, and by the same officers as the town taxes or charges or expenses of the town in which said district is located are now assessed, levied and collected, and such relative expense shall be paid over by the supervisor of each of said towns to the corporation, company, person or persons furnishing or supplying said light.

§ 264. Lighting contracts in town and village. Whenever a town board has established a lighting district in a town, and, thereafter, a portion of said town containing a part of said lighting district, shall have been included within the boundaries of an incorporated village, it shall be lawful for said town board and the board of trustees of said village, in joint session, without petition therefor, to jointly make, renew or extend a contract for the lighting of the whole of said village and the portion of said district in said town, not included in the village, for a period not to exceed five years. For the purpose of such joint action, in separate session a majority vote at a meeting of each town board and village board, upon the same resolution, shall be necessary. If a town board and village board of trustees in joint session, shall make, renew, or extend such a contract, they shall determine the relative proportion of the expense of such lighting which shall be borne by such town and village, respectively, and the amount of such expense to be borne

by such town shall be assessed and levied on the taxable property in said lighting district in said town and collected in the same manner and at the same time and by the same officers as town taxes, charges and expenses of such town in which a portion of said district is located, are now assessed, levied and collected, and such relative expense shall be paid over by the supervisor of said town to the corporation, company, person or persons supplying or furnishing said light. The portion of the expense to be borne by said village, shall be assessed, levied and collected at the same time and in the same manner as other village charges, expenses and taxes are levied, assessed and collected and shall be paid in annual installments commencing with making, renewal or extension of said contract to the corporation, company, person or persons furnishing or supplying said light to the amount of the contract. The expense of such lighting in such village shall not, for each fiscal year, exceed three and one-half mills on every dollar of the taxable property of said village as appears on the last preceding assessment-roll before the making, renewal or extension of such a contract, unless authorized by a village election.

§ 289. Tax for payment of bonds and interest.

The water commissioners shall annually apportion the amount to be raised for the payment of the principal and interest of the bonds upon the taxable property in the water district as the same appears on the assessment-roll and present a statement thereof to the town board on the Thursday preceding the annual meeting of the board of supervisors. Such statement shall give the name of the persons liable to pay the same and the amount chargeable to each. The town board shall transmit such statement to the board of supervisors at its next annual meeting. The board of supervisors shall levy such sums against the property liable and shall state the amount of the tax in a separate column in the annual tax roll under the name of "water tax." Such tax when collected shall be paid to the supervisor and be by him applied in payment of the bonds.

§ 290. Assessment of property partly in district.

In all cases where a farm or lot or the real property of a corporation or joint-stock association is divided by the boundary

line of a water district, it shall be the duty of the town assessors after fixing the valuation of the whole of such real property as now required by law to determine what proportion of such valuation is on account of that part of such real property lying within the limits of the water district, and shall designate the same upon their assessment-roll. The valuation of the real property lying within such water district so fixed and determined by the assessors shall be the valuation on which the water commissioners of the water district shall levy the water tax.

§ 302. Expenses; how paid. The reasonable expenses of the necessary proceedings on the organization of a joint water supply district, as herein prescribed, shall be a charge against the district, if organized; if such water district is not organized the persons who signed a petition for the establishment of such joint water supply district shall be jointly and severally liable for such expenses.

§ 305. Levy of taxes for payment of amount of contract. The annual amount due under and pursuant to any contract that may be entered into for a joint water supply district shall be apportioned on the basis of the assessed valuation of the real property within said district between each of said towns by the supervisors of the towns affected, on the basis of the equalized valuation and the amount of such expense shall be assessed and levied on the taxable property in such water supply district in each of said towns, and collected in the same manner and at the same time and by the same officers as the other town taxes or charges or expenses of the towns in which such district is located are now assessed, levied and collected, and such money, when collected, shall be kept as a separate fund and be paid over by the supervisors of said towns to the corporation, company, person or persons furnishing such water, pursuant to the terms of the contract therefor.

§ 314. Assessments for expense of maintaining fire company. The purchase price of said fire engine and apparatus or other apparatus for the extinguishment of fires, and buildings and grounds, and the expense of maintaining said fire engine and

apparatus for the extinguishment of fires and other property and apparatus and of maintaining said fire company or companies shall be assessed and levied upon the property of said district and collected in the same manner as other town charges are assessed, levied and collected, except that the amount thereof shall be put in a separate column upon the tax-roll, and the board of supervisors of the county shall cause the sum as certified by the town board, to be levied upon the taxable property of such water district, highway district or water supply district.

§ 314-b. Incorporated fire companies. Upon the written petition of a majority of the resident taxpayers of any water district, highway district or water supply district in which any incorporated fire company shall have its headquarters, the town board of any town may make a contract with any such incorporated fire company for fire protection to be furnished within such water district, highway district or water supply district for a sum not to exceed in any one year ten cents upon each one hundred dollars of assessed valuation of taxable property lying within such water district, highway district or water supply district, as appears by the last preceding town assessment-roll of said town, and for a period not exceeding five years at any one time. The amount of any contract that may be entered into pursuant to the provisions of this section shall be assessed, levied and collected upon the taxable property in said district in the same manner, at the same time and by the same officers as the taxes, charges or expenses of said town are now assessed, levied and collected and the same shall be paid over by the supervisor to the corporation or incorporated fire company furnishing such fire protection. This section shall apply to a water supply district formed under the provisions of section eighty-one of the transportation corporations law, as well as to water districts, highway district or water supply districts formed under the provisions of this chapter. No such contract shall be made, however, with any such fire corporation unless it has, in the opinion of the town board, suitable apparatus and appliances for the furnishing of such fire protection in said district.

§ 314-c. Town board may contract for fire protection, et cetera. Upon the written petition of a majority of the resident taxpayers of any water district, highway district or water supply district adjoining a city or an incorporated village, having a fire department or an incorporated fire company therein, the town board of any town may make a contract with any such city or incorporated village for fire protection to be furnished within such water district, highway district or water supply district for a sum not to exceed in any one year ten cents upon each one hundred dollars of assessed valuation of taxable property lying within such water district, highway district or water supply district as appears by the last preceding town assessment-roll of said town and for a period not exceeding five years at any one time. The amount of any contract that may be entered into pursuant to the provisions of this section shall be assessed, levied and collected upon the taxable property in said district in the same manner, at the same time and by the same officers as the taxes, charges or expenses of said town are now assessed, levied and collected and the same shall be paid over by the supervisor to the city or incorporated village furnishing such fire protection. This section shall apply to a water supply district formed under the provisions of section eighty-one of the transportation corporations law, as well as to water districts, highway districts or water supply districts formed under the provisions of this chapter. No such contract shall be made, however, with any such city or incorporated village unless it has in the opinion of the town board suitable apparatus and appliances for the furnishing of such fire protection in said district.

§ 322. Assessments for expenses of disposition of garbage. Any expenses incurred in any town, or any district in any town, pursuant to the provisions of the last two sections shall be levied, assessed and collected upon the taxable property in the town or district as to which the same is incurred in the same manner, at the same time and by the same officers as the town taxes, charges or expenses of such town are assessed, levied and collected, and shall be paid over to the supervisor of such town, and by him applied to the payment of such expense.

§ 336. Soldiers' burial plot. The town board in each of the towns of this state may upon the application in writing of any veteran soldiers' association in the town, or upon a petition in writing of five or more veteran soldiers in towns where no veteran soldiers' organization exists, purchase or provide a soldiers' plot in one or more cemeteries where no burial plots are now owned by soldiers' organizations, in which burial plots deceased soldiers may be interred, and, except in the county of Broome, may also provide for the annual care of soldiers' burial plots in cemeteries, at the rate of not to exceed fifty cents for each soldier's grave in such burial plot or plots and the expense shall be included in the town expenses, assessed, levied and collected in the same manner as other town expenses are levied and collected.

In the county of Broome, the board of supervisors shall provide for the annual care of soldiers' burial plots, either heretofore or hereafter established, in all cemeteries in such county, at the rate aforesaid, and the expense thereof shall be a county charge audited, assessed, levied and collected in the same manner as are other county charges.

Sections 502-511 applicable only to towns with population of 3,000 or more in counties of 300,000 or more, exclusive of New York and Kings, and adjoining a city of over 250,000.

§ 502. Completion of roll; objections; hearing. The board of assessors shall file the assessment-roll, when complete, with the town clerk, and thereupon it shall be the duty of the town board to cause notice to be published in the official paper that the said assessment-roll has been completed, and that at a time and place to be specified therein, the town board will meet and hear and consider any objection which may be made to the said roll. Said notice shall be published in the official paper. The first publication thereof shall not be less than ten nor more than twenty days before the time to be specified therein for the hearing. When the roll shall have been prepared by the town board in the first instance the same notice shall be given. At the time and place to be so specified, the town board shall meet and hear and consider any objections to the assessment-roll, and may change or amend the same if they deem it necessary or just to do so, and may affirm and adopt the same as originally proposed or as amended or

changed, or they may annul the same and order the board of assessors to proceed anew and prepare another roll or the town board may prepare such new roll; in either of which case, when completed and filed, they shall proceed to give notice and hear and consider objections as in the first instance, and shall possess the same powers as in the first instance to review, correct, amend and affirm the roll.

§ 503. Filing roll; lien of assessment. When the assessment-roll shall have been adopted by the board the town clerk shall file and carefully preserve the same in his office, and shall make a certified copy thereof and deliver the same to the supervisor, and the same shall be the supervisor's warrant for the collection of the several installments appearing thereon. Each installment appearing upon such assessment-roll shall become a lien at and from the time that the same becomes payable upon the parcel of real estate upon which the same shall be assessed, prior and superior to all other claims, liens, estates or interests therein. If any installment of said assessment shall not be paid within one year after the same becomes due and payable, then all the installments of the assessment shall at once become due and payable and a lien as aforesaid upon the said parcel of real estate, and it shall be the duty of the supervisor to advertise said parcel of real estate for sale.

§ 504. Certiorari to review decision. Any person interested who shall have appeared before the board and made his objections at any hearing provided for in this statute, and who shall consider himself aggrieved by the action of the board may, within twenty days thereafter, have a writ of certiorari for a review of the decision or action of the board from the supreme court, pursuant to the general procedure in that court. The court may review the action of the board, and if it decides that any injustice or error has been committed, may annul the proceedings and direct the board to proceed in the matter de novo, or may specify the correction which should be made and compel such correction by the board; and the court may, in its discretion upon or after granting the writ, stay the proceedings of the board upon

motion of the petitioner and upon such security or conditions and notice to the board as may seem proper until the final decision on the petition.

§ 505. Payments to be made to supervisor; accounting therefor; supervisor's fees; partial payments.

All moneys which may be payable to the town by reason of any improvements made pursuant to the authority conferred under this article, shall be paid to the supervisor, who is hereby declared to be the fiscal officer of the town. Whenever payment shall be made to a supervisor on a local assessment-roll, he shall make a memorandum thereof upon such roll and at the expiration of his term of office, and when his successor shall have qualified by filing and executing the bond required by this article, he shall account to the board concerning all assessment-rolls for which he has not previously fully accounted, and he shall deliver all assessment-rolls then remaining in his custody to his successor in office. The supervisor shall receive one per centum on all sums which shall be paid to him within thirty days after the same becomes due, and on all sums which shall be paid thereafter, five per centum upon the amounts to be collected by him from the persons paying the same, and on all sums which he shall receive on sale of bonds and borrow on notes, one per centum for receiving and paying out the same, in full for his fees and compensation for making the sales and collections. The supervisor shall publish in the official paper for two weeks preceding the time when any assessment or installment thereof shall become due a notice that the same is to become due, and specifying the time when and the place where it shall be payable. The owner or owners or persons interested, or any of them, in any parcel of land upon which an assessment shall be laid, may discharge the same from the lien thereof at any time before the assessment becomes payable by paying the amount thereof to the supervisor. And the board may, upon petition of any person interested in any parcel of land, and upon good cause shown, and when it shall be of opinion that the interests of the town will in no manner suffer by doing so, accept a partial payment of the amounts assessed against any one parcel of land and release a just proportional part of such parcel of land from the lien of the entire assessment.

§ 506. Sale for nonpayment of assessments; redemption. The supervisor shall give notice of the sale of real estate for unpaid assessments by publication of a notice containing a description of the lands to be sold, a statement that the assessment was made for a local improvement pursuant to the provisions of this article, and that default has been made in the payment thereof, and specifying the entire amount of such assessment and interest, computed to the day of sale to be specified in the notice, and specifying the place and hour of sale, in the official paper once a week for at least six weeks before the day of sale, and also by posting such notice of sale in at least three public places in such town, for at least forty-two days before the time specified for the sale therein. At such time and place, he shall offer the property for sale therein. At such time and place, he shall offer the property for sale and sell the same to the highest bidder. The sale must be for cash. He shall thereupon, on receiving the amount so bid, issue to the bidder a certificate specifying that, pursuant to this article, the assessment was made; that default was made in the payment thereof, and that the notice of sale was published, a copy of which shall be set forth in the certificate; that at the time and place specified in the notice the property was exposed for sale, and sold to the person who may be specified in the certificate, and the amount of the bid, and that said amount has been paid, and that at the expiration of one year from the day of sale, unless the property shall be sooner redeemed, the bidder, or his assigns, shall be entitled to a conveyance of the land sold, or to have his money returned, with interest thereon at and after the rate of one per centum a month. During said year, any person or persons interested in said lands so sold may redeem the same from the sale, by paying to the supervisor the full amount of the bid and interest at the rate of one per centum per month, to be computed from the day of sale to ten days after the day that the property is so redeemed. The supervisor shall thereupon notify, by mail, the person to whom he shall have delivered the certificate, and such person shall surrender the certificate to the supervisor in exchange for the amount paid on the redemption, and thereupon the supervisor shall cancel the certificate. If said lands are not redeemed within the year, the supervisor shall

execute and deliver a deed of conveyance to the holder of the certificate, and in exchange for the surrender of the same, in the name of the town, by him as supervisor, which conveyance of the lands shall vest the title thereto in fee simple in the grantee. Said deed shall briefly recite that an assessment was made for improvements for the benefit of the lands described therein; that such assessment was not paid when it became due; that thereupon the notice of sale prescribed by this article was given; that pursuant thereto the property was sold to the highest bidder, and a certificate issued as prescribed in this article; that one year from the delivery of said certificate and from the time of said sale has elapsed, and that no person has redeemed said lands, and that pursuant to the provisions of this article, the conveyance is made, and such deed shall be conclusive evidence that the proceedings were regular and valid, and taken in conformity to law.

§ 511. Correction of assessments. When it shall be ascertained to the satisfaction of the said board that any error, omission or mistake has been made in measuring or in entering the frontage or bounds of any lot or in the quantity of any parcel of land held to be especially benefited by an improvement, or in any other matter connected with the making of a local assessment, it shall be lawful for the said board, and it is hereby authorized to correct such error, omission or mistake. Before making any such correction, however, they shall give to the owner or occupant of the land against which an assessment is to be made or increased, notice personally, or by mail, specifying a time, which shall be at least five days after the mailing or service of the notice, and a place at which the said board will meet for the purpose of correcting such alleged error, omission or mistake, and shall give to such person at such time and place an opportunity to be heard, and to make such objections to such change as he may desire. If the correction of such error, omission or mistake shall affect the entire assessment, or shall be sufficiently general so that the board shall believe that in furtherance of justice it should give public notice thereof, it shall for at least ten days before correcting such error, omission or mistake, publish in the official paper a notice specifying the alleged error, omission or mistake, and that at a

time and place to be specified therein it will meet for the purpose of correcting the same, and of hearing any objections which may be made thereto. The board shall meet at the time and place to be so specified, and after hearing all objections which may be made thereto, if, in their judgment, the mistake, error or omission exists, and in furtherance of justice it should be corrected, they shall cause the same to be so corrected.

§ 513. Office of receiver of taxes and assessments created; term of office; compensation. There shall be in and for each town which contains a village adjoining a city of the first class situated within a county having a population of four hundred thousand or more, according to the last state enumeration, except counties adjoining a city of over one million inhabitants, a receiver of taxes and assessments. The term of office of such receiver shall be four years. Such office shall be filled by the electors of the town, in the same manner as other elective town officers, at the times hereinafter provided. The salary for such office shall be fixed by the town board.

§ 514. Powers and duties of receiver. The receiver of taxes and assessments shall be a resident of such town and shall hold no other public office except receiver of taxes and assessments of a village in such town and shall have and possess and shall exercise in the manner and within the time prescribed by law all the rights, powers, authority and jurisdiction possessed and exercised by the collector of taxes and the collector of school taxes in said town, and shall be subject to all of the duties of such officers. It shall be the duty of such receiver to receive and collect all state, county, town and school taxes and assessments that may be levied in such town, including excise moneys, water rates, license moneys, and all other moneys provided by law to be paid to the supervisor or collector or school collector, or to any other town officer. All fees collected by him upon any tax or assessment heretofore paid to the supervisor, collector, or school district collector shall belong to the town and shall be paid into the general town fund. Such receiver shall enter daily in a suitable book or books the sum of money received daily, the names of the persons from whom received, and

the particular tax or assessment, subject or department for which such sums were paid, and the interest, penalty or fee, if any, paid thereon, and such book or books shall be public records and shall be open during office hours to public inspection to any taxpayer in such town. Within twenty-four hours after receiving the same, he shall deposit all sums of money received and collected by him in such bank or banks as may be designated from time to time by the town board. All moneys deposited by him so belonging to the town shall be paid out and disbursed by him on his check as such receiver upon proper order of the town board.

§ 515. Office hours. Such receiver shall keep his office in such town, and his office shall be open each and every day, Sundays and all public holidays excepted, from nine o'clock in the morning until four o'clock in the afternoon.

§ 516. Election; term of office; salary; bond; oath of office. The receiver of taxes and assessments shall be elected for a full term at the next biennial election after this article takes effect and at the biennial election in every fourth year thereafter; and also at any intervening biennial election for an unexpired term to fill a vacancy occurring more than thirty days before such election. The full term of office of such receiver shall begin, or a receiver elected to fill a vacancy shall take office, on the first day of January succeeding his election, and such term shall end on the thirty-first day of December following the election at which his successor is required to be chosen. The salary of such receiver shall be raised and collected by tax as other town charges are raised and collected. In the event of a vacancy in such office by death, resignation or other cause, the town board shall fill the same, at a regular or special meeting called for that purpose, by an appointment expiring on the thirty-first day of December next succeeding the first biennial town meeting at which the office may be filled by election as hereinbefore provided; but nothing contained in this article or any other statute shall authorize an appointment by the town board to fill a vacancy in such office before the first day of January following the biennial town meeting first occurring after this article takes effect. Such board may at any regular or special

meeting fix the amount of the bond to be given by such receiver, and such bond shall be subject to approval as to form and sufficiency of surety by said board. Such bond shall be conditioned on the faithful discharge of the duties of such receiver of taxes and assessments and shall be filed in the office of the town clerk and, in case of default shall inure to the benefit of the town, county and state. Such receiver after having been elected or appointed and before entering upon the discharge of the duties of his office shall take and subscribe and file in the office of the town clerk the constitutional oath of office.

§ 517. Warrant for collection of taxes. The board of supervisors of the county shall issue its warrant to such receiver of taxes and assessments for the collection of taxes in such town in the same manner as warrants are issued to collectors, and all other warrants or authorizations for the collection of taxes, assessments, or other moneys which, except for the provisions of this article, would be issued to some other officer, shall be issued to such receiver of taxes and assessments.

§ 518. Certain offices abolished. The office of collector and of school district collector in such towns are abolished from and after the beginning of the term of office of the first receiver of taxes under this article, and no such collector shall be chosen at any time to succeed the collector in office when the term of such receiver begins. Upon the taking of office by the first receiver of taxes and assessments as provided herein, the collector of the town and each school district collector shall surrender up and deliver to such receiver all assessment rolls, books, papers, writings and all other documents in his possession as such officer. All provisions of law applicable to town collectors or school district collectors and not inconsistent with the provisions of this article are hereby made applicable to such receiver and such receiver shall continue to collect all fees and penalties which such collectors, or either of them, would collect were it not for the provisions of this article.

Section 588 applies only to Nassau county.

§ 588. Time of meetings; special provision as to certain officers heretofore and hereafter elected. After the third day of April, nineteen hundred and seventeen,

the next biennial town meetings and elections of town officers in the towns of the county of Nassau shall be held on the first Tuesday after the first Monday in November in the year nineteen hundred and nineteen. Thereafter such town meetings and elections shall be held on that day in every odd-numbered year. The terms of all officers elected at any such town meeting shall begin on the first day of January following their election, except the term of the town superintendent of highways, which shall begin on the first Thursday following such election, or as soon thereafter as he shall have been officially notified of his election and shall have qualified; and except that the term of a receiver shall begin at the expiration of the term of the receiver in office at the time of the town meeting. Except as otherwise provided in this section, officers to be chosen at any such town meeting shall be elected for the terms now or hereafter prescribed by law, such terms to begin as above provided. The terms of office of the supervisors, town clerks, constables and overseers of the poor to be elected at the town meetings to be held in the towns of such county on the third day of April, nineteen hundred and seventeen, shall expire on the thirty-first day of December, nineteen hundred and nineteen, and the terms of office of the town superintendents of highways, to be elected at such town meetings, shall expire at the time of the election and qualification of their successors to be elected at the biennial town meetings to be held under the provisions of this section in the year nineteen hundred and twenty-one. The terms of office of receivers heretofore elected in such towns shall not be affected by this act, and their successors, to take office December first, nineteen hundred and eighteen, shall be chosen at the town meetings to be held on the third day of April, nineteen hundred and seventeen; thereafter receivers shall be elected at biennial town meetings to succeed those whose terms expire before the next biennial town meeting. The terms of office of town treasurers and assessors elected for four years at the biennial town meetings in the month of April, nineteen hundred and fifteen, and of trustees of burial grounds heretofore elected for terms expiring in the month of April, nineteen hundred and nineteen, shall not be affected by this section, but any

vacancy occurring in any such office by expiration of term before the town meetings to be held under this section in the year nineteen hundred and nineteen shall be filled by the town board of the town in which the vacancy occurs by an appointment to expire on the thirty-first day of December of that year. Of the two assessors to be elected in each town at the town meetings to be held on the third day of April, nineteen hundred and seventeen, one shall be elected for a term expiring December thirty-first, nineteen hundred and nineteen, and one for a term expiring December thirty-first, nineteen hundred and twenty-one. If election notices, certificates and lists of nomination and ballots, or either of them, prepared before this section takes effect, shall have described such offices of assessor as one for a term of two years and one for a term of four years, or one for a short term and one for a long term, such description shall not invalidate the election or any matter preliminary thereto; and such description shall be deemed to mean, respectively, one such office for a term expiring December thirty-first, nineteen hundred and nineteen, and one for a term expiring December thirty-first, nineteen hundred and twenty-one.

Of the two trustees of burial grounds to be chosen in any town of such county at the town meeting to be held on the third day of April, nineteen hundred and seventeen, one shall be elected for a term to begin when the officer elected shall have qualified after such meeting and to expire December thirty-first, nineteen hundred and nineteen, and the other for a term to begin when the officer elected shall have qualified following the first Tuesday after the first Monday in April, nineteen hundred and eighteen, and to expire on the thirty-first day of December, nineteen hundred and twenty-one; and nothing herein contained shall abridge the term of office of the trustee of burial grounds heretofore elected in any such town for a term expiring in April, nineteen hundred and eighteen. At each biennial town meeting and election to be held pursuant to this section during and after the year nineteen hundred and nineteen, two such trustees shall be elected, one for a term of two years and one for a term of four years, to succeed those whose terms or appointments expire on the thirty-first day

of December following the election. Any description of such office of trustee, by a statement of the term for which it is to be filled, inconsistent herewith, occurring in any election notice, certificates and lists of nomination and ballots, or either of them, prepared before this section takes effect, shall not invalidate the election or any matter preliminary thereto; and such description, when referring to such office to be filled for a term beginning forthwith shall be deemed to mean the one in which the term expires under this section December thirty-first, nineteen hundred and nineteen, and when referring to an office to be filled for a term beginning in April, nineteen hundred and eighteen, shall be deemed to mean the one in which the term expires December thirty-first, nineteen hundred and twenty-one.

TRANSPORTATION CORPORATIONS LAW

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TRANSPORTATION CORPORATIONS LAW

§ 54. Taxation of property. The real estate and personal property belonging to any pipe line corporation in this state, shall be assessed and taxed in the several towns, villages and cities in the same manner as the real estate and personal property of railroad corporations are assessed and taxed, and such corporation may pay such taxes or commute therefor in the same manner as railroad corporations.

§ 141. Taxation and exemption. So much of any bridge or toll-house of any bridge corporation as may be within any town, city or village, shall be liable to taxation therein as real estate. Toll-houses and other fixtures and all property belonging to any plank-road or turnpike corporation shall be exempt from assessment and taxation for any purpose until the surplus annual receipts of tolls on its road over necessary repairs and a suitable reserve fund for repairs or relaying of planks, shall exceed seven per centum per annum on the first cost of the road. If the assessors of any town, village or city and the corporation disagree concerning any exemption claim, the corporation may appeal to the county judge of the county in which such assessment is proposed to be made, who shall, after due notice to both parties, examine the books and vouchers of the corporation and take such further proofs as he shall deem proper, and decide whether such corporation is liable to taxation under this section, and his decision shall be final.

VILLAGE LAW

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VILLAGE LAW

§ 22. Report of incorporation. After ten and within fifteen days from the filing of the certificate of election, if no appeal has been taken, or within fifteen days after the filing of a final decision sustaining the election, the town clerk with whom such certificate is filed shall deliver a certified copy thereof to the secretary of state, tax commission and to the county clerk of each county in which any part of such village is situated, together with a statement of the population of such village as it appears by the proposition for incorporation.

§ 29. Lighting districts. Shall have the power, upon application by a petition in writing of a majority of the resident owners of taxable real property within the boundaries of a proposed lamp or lighting district as the same appear upon the last preceding completed assessment roll, to establish such special lighting district or districts for the proposed system of street lighting and from time to time alter or extend the same with full power to order such construction and installation and to enter into a contract for lighting in such district or districts so established or extended as said board may deem proper or expedient. Such petition shall contain a map of such district and a description of the same, and said district or districts or any extension thereof shall become established by the filing by the board of trustees of a certificate in the office of the village clerk describing the bounds of such district or districts or any extension of the same. The amount of any contract that may be entered into for such special lighting district, pursuant to the provisions of this subdivision, when established upon the petition of the property owners, shall be apportioned by the board of trustees by ordinance between the owners within such district and the village at large; but in no event shall said owners be charged more than the per centum specified in the application, and said amounts so apportioned to the property owners shall be assessed, levied and collected in the same manner and by the same officers as the village taxes, charges or expenses for such village are now assessed,

levied and collected. The board of trustees may, on its own motion, and shall upon the petition of twenty-five electors qualified to vote upon a proposition, cause to be submitted at the next regular or special village election a proposition for a special lighting district or districts or any extensions thereof. When the lighting district or districts or any extensions thereof are established pursuant to a proposition submitted at any village election, the amount of any contract entered into for such special lighting shall be assessed, levied and collected upon and between all of the taxable property in said village in the same manner and by the same officers as the village taxes, charges or expenses are now assessed, levied and collected.

§ 33. Incorporation where population is fifty or more and less than two hundred. A territory not exceeding one square mile situated entirely within a town, containing a population of fifty or more and less than two hundred, and not including a part of a city or village, may be incorporated as a village under this chapter upon complying with the provisions thereof, so far as the same are not inconsistent with this section, if the proposition instituting the proceeding for the incorporation thereof be signed by ten adult freeholders residing in such territory, and if the consent to the proposition for incorporation be signed by owners of real property situated within such territory and constituting three-fourths in value thereof as assessed upon the last preceding assessment-roll, and if three-fourths of the votes cast at the election to determine the question of incorporation be in favor of incorporation. All proceedings heretofore taken for the incorporation of a village wherein the provisions of this section, as hereby amended, have been complied with, are hereby legalized, confirmed and made effectual and valid.

§ 40. Classification of villages. Villages are divided into classes according to their population as shown by the latest enumeration, village, state or federal, as follows:

First class.—Villages containing a population of five thousand or more.

Second class.—Villages containing a population of three thousand and less than five thousand.

Third class.—Villages containing a population of one thousand and less than three thousand.

Fourth class.—Villages containing a population of less than one thousand.

§ 40-a. Change of classification. Whenever any village has a population as shown by the latest enumeration, village, state or federal, in excess of the population required to be a village of a certain class, and sufficient to entitle it to be a village of a higher class, the board of trustees of such village, by resolution duly adopted at a regular meeting or a special meeting of said board of trustees called for the purpose, shall cause a copy of such enumeration and resolution to be filed in the office of the secretary of state, and upon such filing and thereafter such village shall be a village of the class denoted by its population, and entitled to all privileges governing villages of such class.

§ 48. Election of assessors. The board of trustees shall act as assessors of the village, or may appoint of their number a committee for that purpose, unless separate assessors are appointed or elected as provided by this section. If twenty-five electors qualified to vote upon a proposition shall present a petition to the board of trustees for the election of separate assessors, it shall submit to the next annual election a proposition therefor, and if such proposition be adopted, shall appoint three persons to be assessors of such village for the terms of one, two and three years, respectively, and thereafter at each annual election one assessor shall be elected for a full term of three years, unless said petition shall be for the election of one assessor, and such proposition is adopted, in which case, the board of trustees shall appoint one person to be assessor of such village until the next annual election, at which election and each annual election thereafter, one assessor shall be elected for the term of one year. In a village of the first or second class, which now has no separate assessors, the board of trustees may, by resolution, direct that three assessors be elected at the next annual election and they shall be elected accordingly for the term of one, two and three years, respectively. At each annual election thereafter one assessor shall be elected for a full term of three years. A village having separate assessors,

when this chapter takes effect, either elective or appointive, may continue to elect or appoint assessors until such village shall decide by a proposition submitted at an annual election to have the board of trustees, or a committee thereof, act as assessors. If twenty-five electors qualified to vote upon a proposition shall present a petition to the board of trustees to abolish separate assessors, it shall submit such proposition to the next annual election to which it is entitled to be submitted under this chapter, and if adopted no assessors shall be elected or appointed, except that such village shall continue to elect or appoint assessors whose terms of office shall expire with the term of the assessor then in office having the longest term to serve, after which time, the trustees or committee therefrom, shall act as assessors.

§ 70. Office created; term of office; compensation.

In each village adjoining a city of the first class, situated within a county having a population of four hundred thousand or upwards, according to the last state enumeration, except in counties adjoining a city of over one million inhabitants, there shall be a receiver of taxes and assessments. The term of office of such receiver of taxes and assessments shall be four years. Such office shall be filled by the electors of the village, in the same manner as other elective offices of the village, at the times hereinafter provided. The salary shall be fixed by the board of trustees of such village.

§ 71. Powers and duties of receiver. The receiver of taxes and assessments shall be a resident of such village, and shall hold no other public office except the receiver of taxes and assessments of the town in which such village is located in counties having a city of more than four hundred thousand and less than one million, and shall have and possess and shall exercise in the manner and within the time prescribed by law all the rights, powers, authority and jurisdiction possessed and exercised by either the collector of taxes or the treasurer of such village, and shall be subject to all of the duties of each of said officers. It shall be the duty of such receiver to receive and collect all village taxes and assessments that may be levied in such village, including water rates, license

moneys, and all other moneys provided by law to be paid to the treasurer or collector of such village, or to the village trustees. All fees collected by him upon village taxes or assessments heretofore paid to the collector or to the treasurer shall belong to the village and shall be paid into the general village fund. Such receiver shall enter daily in a suitable book or books the sum of money received daily, the names of the persons from whom received, and the particular tax or assessment, subject or department for which such sums were paid, and the interest, penalty or fee, if any, paid thereon, and such book or books shall be public records and shall be open during office hours to public inspection to any taxpayer in such village. Within twenty-four hours after receiving the same he shall deposit all sums of money received by him belonging to the village in such bank or banks as may be designated from time to time by the trustees of such village. All moneys deposited by him so belonging to such village shall be paid out and disbursed by him on his check as such receiver upon proper order of the trustees.

§ 72. Office hours. Such receiver shall keep his office in said village, and such office shall be open each and every day, Sundays and all public holidays excepted, from nine o'clock in the morning until four o'clock in the afternoon.

§ 73. Election; term of office; salary; bond; oath of office. The receiver of taxes and assessments shall be elected for a full term at the next regular election of village officers occurring after this article takes effect and at such election in every fourth year thereafter; and also at the regular election of village officers in any year for an unexpired term to fill a vacancy occurring more than thirty days before such election. The full term of office of such receiver shall begin, or a receiver elected to fill a vacancy shall take office, on the first Monday succeeding his election, and such term shall end at the close of the day preceding the Monday following the election at which his successor is required to be chosen. The salary of such receiver shall be raised and collected by tax as other village charges are raised and collected. In the event of a vacancy in such office by death, resignation or other

cause, the board of trustees shall fill the same, at a regular or special meeting called for that purpose, by an appointment expiring at the close of the day preceding the first Monday following the next regular election of village officers at which the office may be filled by election as hereinbefore provided; but nothing contained in this article or any other statute shall authorize an appointment by the board of trustees to fill a vacancy in such office before the first Monday following the regular election of village officers first occurring after this article takes effect. Such board of trustees may at any regular or special meeting fix the amount of the bond to be given by such receiver, and such bond shall be subject to approval as to form and sufficiency of surety by such board. Such bond shall be conditioned on the faithful discharge of the duties of such receiver of taxes and assessments and shall be filed in the office of the village clerk. Such receiver after having been elected or appointed and before entering upon the discharge of the duties of his office shall take and subscribe and file in the office of the village clerk the constitutional oath of office.

§ 74. Warrant for collection of taxes. The board of trustees of such village shall issue warrants or authorizations to such receiver for the collection of all taxes and assessments imposed, levied or assessed by them in such village and for the collection of all moneys due or to become due to them as trustees of such village, and all other warrants or authorization for the collection of taxes, assessments, or other moneys which, were it not for the provisions of this article, would be issued to some other officer, shall be issued to the receiver of taxes and assessments.

§ 75. Certain offices abolished. The offices of collector and treasurer of such village are abolished from and after the beginning of the term of office of the first receiver of taxes under this article, and no collector nor treasurer shall be chosen at any time to succeed the collector or treasurer in office when the term of such receiver begins. Upon the taking of office by the first receiver of taxes and assessments, as provided by this article, the collector of the village and the treasurer of the village shall surrender up and deliver to said receiver all assessment rolls, books,

papers, writings and all other documents in his possession as such officer. All provisions of law applicable to village collectors or treasurers and not inconsistent with this act, are hereby made applicable to the office of receiver of taxes and assessments and such receiver shall continue to collect all fees and penalties which such collector or treasurer would collect were it not for this article.

§ 83. Franchises; filing; duty of clerk. Duplicate originals of every resolution, certificate or other instrument whereby a village, or any board or officer thereof, grants a franchise, including a privilege or consent of any kind, to a public service corporation shall be executed and deposited with the village clerk; and such franchise shall not be operative for any purpose until so executed and deposited. The village clerk, upon receiving the same, shall file one such duplicate in his office with the records and papers of the village and shall immediately cause the other to be filed in the office of the clerk of the county in which the village is situated.

§ 86. Compensation and duties of village officers not otherwise prescribed. Except as provided in this section the president and trustees, and the fire, water, light, sewer and cemetery commissioners, shall serve without compensation, but the members of the board of trustees shall be entitled to the compensation fixed by law for inspectors of election when acting as such, and to the same compensation as town assessors for each day actually and necessarily spent by them in making the village assessment. The board of trustees of a village incorporated under and subject to this chapter or to a special law may, upon its own motion, and shall, upon the petition of twenty-five electors of such village qualified as provided by this chapter to vote upon a proposition, cause to be submitted at a village election a proposition to fix the compensation of the president or of the trustees or of the fire, water, light, sewer or cemetery commissioners of such village at an amount specified in such proposition. Only persons who possess the qualifications prescribed in this chapter for voters upon a proposition shall be entitled to vote upon such proposition. If such proposition be adopted the salary of the officer or officers shall be deemed fixed in accordance with the amount specified therein,

but a proposition may be submitted in like manner at a subsequent election either changing the amount fixed by such resolution or providing that such officer or officers shall thereafter receive no compensation for services. A village may, on the adoption of a proposition therefor, determine that the compensation of the collector of such village shall be fixed by the board of trustees; after which determination the collector in said village shall not collect or receive fees.

The board of trustees may fix the compensation and further declare the powers and duties of all other village officers or boards and may require any officer or board of the village to furnish reports, estimates or other information relating to any matter within his or its jurisdiction.

§ 100. Fiscal year. The fiscal year begins on the first day of the calendar month in which the annual election is to be held as provided in section fifty-five of this act and ends on the last day of the calendar month preceding such annual election. No expenditures shall be made, nor indebtedness incurred, by the village, during the first month of the fiscal year, except for current expenses. The term "assessors," as used in this article, includes the board of trustees of a village which has no separate board of assessors.

§ 103. Poll tax. Unless a village decides not to impose a poll tax, all men, between the ages of twenty-one and seventy years, residing in the village, are liable to an annual poll tax of one dollar, except exempt firemen, active members of the fire department of the village, honorably discharged soldiers and sailors who lost an arm or leg in the service of the United States during the late war, or who are unable to perform manual labor by reason of injuries received or disabilities incurred in such service, clergymen and priests of every denomination, paupers, idiots and lunatics. No personal property is exempt from levy and sale in the collection of a poll tax or the penalty for the non-payment thereof, either upon a village tax warrant or upon an execution issued upon a judgment for the recovery of such poll tax or penalty. The board of

trustees of a village may adopt ordinances not inconsistent with law for the enforcing of the collection of such poll tax by action, or may provide by ordinance for the imposition of a penalty in case of a failure to pay such poll tax. A proposition may be adopted at an annual election to the effect that no poll tax be thereafter imposed in the village. Such proposition may be revoked at an annual election, and if revoked, the poll tax shall be imposed as if the proposition for exemption had not been adopted.

§ 104. Annual assessment-roll. The assessors of a village shall, on or before the first Tuesday of the fourth month of the fiscal year, if a village of the first or second class, and on or before the first Tuesday of the third month of the fiscal year, if a village of the third or fourth class, prepare an assessment-roll of the persons and property taxable within the village in the same manner and form as is required by law for the preparation of a town assessment-roll. They shall also enter on such roll the names of all persons liable to a poll tax. The assessors of a village of the third or fourth class, included wholly within a town, and in any village wholly within a town where no assessors are elected or appointed, the trustees acting as assessors may, and upon the adoption of a proposition therefor at an annual election, shall adopt the assessment-roll of the town of the last preceding year as the basis of their assessment, so far as practicable. If such town roll be adopted the assessors shall copy therefrom a description of all real property of the village and the value thereof as the same appears thereon; also all personal property and the value thereof assessed on such town roll to residents of the village, or to corporations taxable therefor therein, together with the names of the persons or corporations, respectively, to which such real or personal property is or should be assessed. Where the town assessment-roll is adopted and the valuation of any taxable property cannot be ascertained therefrom, or where the value of such property shall have increased or diminished since the last assessment-roll of the town was completed, or an error, mistake or omission on the part of the town assessors shall have been made in the description or valuation of taxable property, the assessors shall ascertain the true value of the property to be taxed from the best evidence available.

remain on file with the clerk, subject to public inspection, for fifteen days after the date of such notice.

§ 109. Certiorari to review assessment. An application for a writ of certiorari to review the assessment-roll may be made within such fifteen days in the manner provided by the tax law.

§ 110. Annual tax levy. Upon the expiration of such fifteen days, the board of trustees shall levy the tax for the current fiscal year, which must include the following items:

1. Such sums as shall have been authorized by the last preceding annual election, or by a special election for which a special tax warrant has not been issued.

2. The total amount of the indebtedness of the village lawfully contracted, which will become due and payable during the current fiscal year.

3. Such sum as the board deems necessary in addition to the poll tax to meet the expenditures from the street fund for the current fiscal year, not exceeding one-half of one per centum of the total valuation of the property assessed upon the annual assessment-roll of the last preceding year.

4. Such additional sums as shall be deemed necessary to meet all other expenditures of the village for the current fiscal year, not exceeding one-half of one per centum of such total valuation.

5. The poll tax.

6. In all villages which shall, pursuant to section fifty-two of this act, hereafter adopt a proposition to hold their annual election in June, the board of trustees of such village shall in the first annual tax levy, after the adoption of such a proposition, include such additional sums as shall be deemed necessary to meet all expenditures of the village for the period from March first to June first next preceding such annual tax levy, but not exceeding one-quarter of one per centum upon such total valuation, and in all villages which have heretofore adopted such a proposition, the board of trustees shall include in the first annual tax levy after this act takes effect, such additional sums as shall be deemed necessary to meet all expenditures of the village for the period

from March first to June first next preceding such annual tax levy, but not to exceed one-quarter of one per centum upon such total valuation.

If by reason of an actual or alleged error or defect in the assessment-roll of the last preceding fiscal year, any taxes authorized and intended to be levied thereby are not paid, or if a special tax warrant has been returned and taxes levied therein remain unpaid, the amount thereof may be levied upon the same property or against the same person upon the annual assessment-roll of the current year. The tax roll shall be made in duplicate and upon its completion the clerk shall indorse upon each duplicate, and upon its completion the clerk shall indorse upon each duplicate the date thereof. The completed assessment-roll shall be presumptive evidence of the facts therein stated.

§ 111. Special assessment and levy. If the board of trustees is authorized by a special election to levy a special tax, the clerk shall forthwith prepare a copy of the annual assessment-roll, and the same shall be revised and corrected by the board of trustees as shall be just, for the purposes of the assessment of such tax upon the taxable property and persons of the village, and as so corrected and revised shall be filed with the clerk on or before the second Tuesday after such special election. Thereupon the like proceedings shall be taken, as nearly as may be, for completing such assessment roll, hearing and determining complaints in relation thereto, which must be on a notice of not less than five nor more than ten days, filing the roll when completed, giving notice thereof, and levying the special tax so authorized, as in the case of the annual assessment-roll and the levy of the annual tax.

§ 112. Lien of tax. An annual or special tax is a lien prior and superior to every other lien or claim, except the lien of an existing tax or local assessment, on real property upon which it is levied from the date of the delivery to the collector of the warrant for the collection thereof, until paid or otherwise satisfied or discharged.

§ 113. Lien of assessment for local improvement.

—An assessment for paving, sewers, fire protection, constructing or repairing sidewalks, sprinkling streets, trimming trees, or keeping sidewalks or streets cleared of weeds, ice, snow or other accumulations, is a lien prior and superior to every other lien or claim, except the lien of an existing tax or local assessment, upon the real property improved or benefited from the date of the final determination of the amount thereof until it is paid or otherwise satisfied or discharged. No real property is exempt from assessment for a purpose specified in this section, except as provided in section one hundred and seventy-one of the membership corporations law.

§ 114. Warrant to collector. Upon the completion of a tax levy the clerk shall deliver to the collector one of the duplicate rolls, with a warrant thereto annexed signed by the president and attested by the clerk, under the corporate seal of the village, containing a summary statement of the purposes for which the taxes are levied, the amount thereof for each purpose, and the total amount for all purposes, and commanding the collector to collect the taxes therein levied with his fees, and to return said warrant and roll to the clerk within sixty days after the date of the warrant, unless the time shall be extended. The collector shall give a receipt to the clerk for the warrant and assessment-roll delivered to him. The board of trustees may extend the time for the return of the warrant thirty days beyond the first sixty, and such extension shall not affect the validity of the bond given by the collector and his sureties.

§ 115. Collection of taxes by collector; notice to be given to nonresidents. Upon receiving the assessment-roll and warrant the collector shall cause a notice to be published at least once in the official paper, if any, and also in each other newspaper published in the village, and posted conspicuously in five public places in the village, stating that on six days specified therein, not less than nine nor more than twenty days after the publication and posting thereof, he will attend at a convenient place in the village, specified in the notice, for the purpose of receiving taxes. A person or corporation who is the owner of,

or liable to assessment for, an interest in real property situated and liable to assessment and taxation in a village in which he or it is not actually resident, may file with the village clerk of such village a notice stating his name, residence and post-office address, or in case of a corporation, its principal office, and a description of the premises sufficient to identify the same, and such notice shall be valid and continue in effect until cancelled by such person or corporation. The village clerk shall, within five days after the delivery of the warrants for the collection of taxes in such village, furnish to the collector of such village, and such collector shall within such time apply for a transcript of all notices so filed and each such collector shall within five days after the receipt of such transcript mail to each person or corporation filing such notice, at the post-office address stated therein, a statement of the amount of taxes due on such property and the times and places at which the same may be paid. In case such statement shall not be furnished as herein provided, such person or corporation shall not be liable for fees for collection in excess of one per centum. Upon the filing of such notice, the village clerk shall be entitled to receive a fee of one dollar from the person or corporation offering such notice, which shall be in full for all services rendered therein. Any person or corporation paying taxes within twenty days from the date of the notice, shall be charged with one per centum thereon, and thereafter with five per centum, for the fees of the collector, except as herein provided; provided that in a village in which the compensation of the collector has been fixed by the board of trustees as provided in this act, the taxes may be paid within the said twenty days without additional charge and all taxes in such village remaining unpaid after the expiration of said twenty days shall be increased five per centum except as herein provided. After the expiration of such twenty days the collector shall proceed to collect the taxes remaining unpaid, and for that purpose he possesses all the powers of a town collector. The laws relating to town collectors shall also, so far as consistent with this chapter, apply to the collection of village taxes.

§ 116. Return of collector; payment of taxes to treasurer. The collector shall pay all taxes received by him,

as soon as practicable after receipt thereof, to the treasurer, and, upon the expiration of the time fixed therefor, shall deliver the roll and warrant to the clerk and make and file with him a return, in accordance with the directions of the warrant, showing the total amount of tax paid and each tax unpaid, with the receipt of the village treasurer for all taxes paid to him. The clerk shall thereupon deliver to the treasurer a statement showing the unpaid taxes returned by the collector. All taxes so returned unpaid shall be increased five per centum, and, if remaining unpaid for thirty days after such return, shall bear interest at the rate of ten per centum per annum, from the time of their return as unpaid by the collector to the time of their subsequent payment; and such tax and increases may be paid to the treasurer at any time after such return and before a sale for such unpaid tax of any real property upon which the same may be assessed; but if paid after a notice of sale has been given as provided in this article, the expense of such notice shall be added to the amount of the tax. The provisions of this section, so far as practicable, apply to a village in which the taxes are collected by the treasurer.

§ 117. Collection of taxes by treasurer. In a village which has no collector, the tax-roll and warrant shall be delivered to the treasurer of the village, and the provisions of this article relating to the delivery of a tax-roll and warrant, the extension of the time for the collection of taxes, and the return of such tax-roll and warrant, apply to the roll and warrant so delivered to a treasurer, so far as practicable. Upon the delivery of the roll and warrant to the treasurer, he shall publish in each newspaper actually printed in the village, once in each week for four consecutive weeks, and post in five public places in the village, a notice that such tax-roll and warrant have been left with him for the collection of the taxes therein levied, and designating one or more convenient places in the village where he will receive taxes for thirty days after the first publication and posting of said notice, from nine o'clock in the morning until four o'clock in the afternoon, and that for said thirty days taxes may be paid to him without additional charge; and that all such taxes remaining unpaid after the expiration of said thirty days will thereafter bear interest at the rate of twelve per centum per annum, until the re-

turn of the tax-roll and warrant. The treasurer shall attend at the time and place specified in said notice, and may receive such taxes. After the expiration of said thirty days the treasurer shall proceed to collect the taxes remaining unpaid, with interest as herein provided, but without any other fee or charge, and for that purpose be possessed of all the powers of a town collector.

§ 118. Return and assessment-roll as evidence. The return of unpaid taxes by the collector, or treasurer, or a copy thereof certified by the clerk under the corporate seal, shall be presumptive evidence of the facts stated therein. An assessment-roll filed with the clerk, or a copy of the same, or any part thereof, certified by him under the corporate seal, shall be presumptive evidence of the contents thereof, of the regularity of the assessment, and of the right to levy such tax.

§ 119. When real property to be sold for unpaid tax. If a tax assessed upon real property on an annual or special assessment-roll be returned by the collector as unpaid, the board of trustees may direct the treasurer to sell an interest in such property for the unpaid tax in the manner herein prescribed. If such sale be directed, the clerk shall deliver to the treasurer a certified copy of the assessment upon such property, and all entries relating thereto contained in the assessment-roll. Upon receiving such statement, the treasurer shall proceed to sell at public auction an estate in such real property for the shortest period, not exceeding fifty years, for which any person will take such property and pay the tax and the percentage and interest then due, together with the expenses of the sale, which shall include giving the notice of sale, and one dollar for the services of the treasurer.

§ 120. Notice of sale. Notice of the sale shall be published in the official newspaper once in each week for at least four consecutive weeks, and posted in at least five conspicuous places in the village, and copy thereof served on the owners of such real property at least three weeks before the sale. The notice of sale shall contain a brief description of the property and a brief statement of the facts authorizing the sale, and the time and place thereof.

§ 121. Certificate of sale. All such sales shall be for cash and upon payment by the purchaser, the village treasurer shall deliver to him a certificate of the sale, signed and acknowledged in the same manner as a deed to be recorded, stating the amount paid by the purchaser, the date of sale and payment, and a description of the real property sold. The certificate of sale may be recorded in the county clerk's office of each county in which any part of the property is situated, in the same manner and with the same effect as a deed, and if so recorded within two years after the tax became a lien on the property, the recording of such certificate shall have the same effect as the recording of a deed, to give the certificate priority over every interest therein or lien thereon acquired subsequent to the lien of the tax; but, unless such certificate is recorded within such time, it shall be void as to such other interest or lien.

§ 122. Purchaser entitled to possession. Upon the receipt and recording of such certificate, the purchaser or other owner of the certificate shall be entitled to immediate possession and enjoyment of such real property as against all persons having any title to, interest in, or lien upon the property at the time the tax became a lien thereon, and against all persons deriving any title to, interest in or lien upon, such property while the tax was a lien thereon, and to retain possession thereof during the existence of the estate purchased, unless such real property is redeemed from such sale.

§ 123. Enforcement of right to possession. The purchaser or other owner of the certificate may enforce his right to possession by summary proceedings, in the same manner as a landlord against a tenant holding over after expiration of term. The purchaser or other owner of the certificate may, before the expiration of the estate purchased, remove all buildings and fixtures which he has erected or placed thereon during its existence, which can be removed without permanent injury to the premises.

§ 124. Village may bid in property; rights of village. If there be no other bidder, the treasurer shall bid in

the property for the village for the term of fifty years, and a certificate thereof shall be issued accordingly. Thereupon the village has all the rights of a purchaser for such term. Immediately upon the purchase of such property by the village, the president shall take possession thereof and hold, manage, lease or otherwise control the same. He may, in the name of the village, institute and maintain summary proceedings to obtain possession of such property in the same manner as upon the sale of real property upon execution. The treasurer shall open an account with such property, and shall charge to the same the amount of taxes, fees, interest and expenses of the sale, and shall also add all sums subsequently levied upon the property by tax or local assessment and remaining unpaid. The president shall pay to the treasurer during each fiscal year the net amount received from such property, which amount shall be credited in the account. Upon payment to the treasurer of the amount of the taxes or assessments charged against such property, together with the interest at the rate of ten per centum per annum from the time of the sale or the return of a subsequent unpaid tax or assessment, after deducting any credits appearing in the account, the president shall on demand execute and deliver to the person making such payment as assignment of the certificate of sale, or a satisfaction thereof, as may be required. Whenever the amount received from the use of such property equals the taxes, assessments, expenses and interest then due, the right of the village in such property shall cease and determine, and the president shall thereupon execute and deliver to the owner of the property a release and satisfaction of the interest of the village therein. If upon the execution of an assignment of the certificate, or of a release or satisfaction, a surplus derived from such property remains in the treasury, it shall be paid upon the order of the board of trustees to the person entitled thereto, on demand.

§ 125. Redemption from sale by owner. A person who at the time of the sale was the owner of the property, or of a vested interest therein, or a lessee thereof, or his assigns may redeem from the sale, either by paying to the owner of the certificate of sale other than the village, or by depositing with the treasurer for his benefit, the amount paid by the purchaser on such sale, with

interest thereon at the rate of ten per centum per annum from the time of the sale to the time of deposit, and the fees lawfully paid to each county clerk for recording the certificate or any assignment thereof in any county in which the property or any part thereof is situated. If such payment be made to the owner of the certificate he shall thereupon execute and deliver to such person making the payment a written cancellation or receipt of the certificate of sale duly acknowledged in the same manner as a deed to be recorded, and specifying the date of the sale, the amount paid thereon, the purchaser thereat, and the property sold. If such payment be made to the treasurer, he shall deliver to the person making it a written receipt acknowledged in like manner and containing the like specifications. The recording of such cancellation or receipt in each clerk's office of the county in which any part of such property is situated shall effect a cancellation of such certificate of sale.

§ 126. Actions to recover unpaid taxes. After the lapse of thirty days from the return of the collector, an action may be maintained, as upon contract, by the village, to recover the amount of an unpaid tax, together with five per centum thereof, and interest from the time of such return at the rate of ten per centum per annum. A judgment in such action for any amount, when docketed in the office of the county clerk, shall be a lien upon the real property of the defendant, having the same priority, as such lien, as the taxes upon which there was a recovery recovered in such action, and an execution upon the judgment may be issued and enforced against the real property of the defendant regardless of the amount of such judgment. Supplementary proceedings may also be taken for such tax in accordance with the provisions of the tax law, regardless of the amount of such judgment.

§ 130. Limitation of indebtedness. A village shall not incur indebtedness if thereby its total contract indebtedness, exclusive of liabilities for which taxes have already been levied and obligations issued to provide for the supply of water, shall exceed ten per centum of the assessed valuation of the real property of such village, subject to taxation, as it appeared on the last preceding village assessment-roll.

§ 132. Exemption from taxation of firemen and fire companies. Upon the adoption of a proposition therefor, the members of any fire, hose, protective or hook and ladder company in any village may be exempted from taxation to the amount of five hundred dollars on any assessment for village purposes, in addition to the exemptions otherwise allowed by law, and the real and personal property of any such company may also be exempted from like village taxation.

§ 133. Absolute sales for non-payment of taxes. If a tax or assessment on real property included in an annual or special assessment-roll under this chapter, or a tax or assessment which was a lien on real property, or unpaid when the village law took effect, remains unpaid, and the treasurer or collector has made return that he can not collect the same, the board of trustees may, by resolution, determine that such real property and the entire interest therein, instead of an interest for a term of years, be sold for the collection of such tax or assessment. Such sale shall be for cash, and the notice of sale shall be given in the manner provided by section one hundred and twenty of this chapter, except that the board of trustees may designate one or more newspapers in the village, or in case no newspaper is published in said village, then in an adjoining city or village, in which the notice shall be published. The foregoing provisions of this article in relation to the conduct of a sale and the rights and remedies in respect to the real property sold shall not be applicable, but the village treasurer and board of trustees shall possess all the powers and be subject to all the liabilities and duties of a county treasurer and board of supervisors, under article six and seven of the tax law; and such articles shall, so far as practicable, apply to a sale authorized by this section.

§ 134. Action by holder* or certificate of sale. In each village in this state adjoining a city situate within a county having a population of four hundred thousand or upwards, excluding New York and Kings counties, the number of such inhabitants to be ascertained by reference to the latest state enumeration, the holder, including such village, of any certificate of sale of land

* So in original.

for the non-payment of taxes heretofore or hereafter executed by the village treasurer, may recover the amount paid, stated in said certificate, with all interest, additions and expenses allowed by law, and for that purpose may maintain an action in the supreme court or in the county court of the county in which such village is situate. Jurisdiction of such action is hereby conferred upon said county court.

§ 135. Idem; parties to the action; pleadings. The action provided for in the last section may be commenced at any time after two years from the date that the tax or assessment on account of which the sale was had was payable and all the provisions of law and the rules of practice relating to actions for the foreclosure of mortgages shall apply to the action hereby authorized so far as practicable, except as herein otherwise specially provided. It shall be sufficient for the plaintiff to set forth in his complaint in such action a copy of or the substance of his certificate of sale and the interest, additions and expense claimed by him, with a statement that the same have not been paid and that the plaintiff elects to recover as herein provided, also that the defendants have or claim to have or may have some interest in or lien upon the property affected by the action. The plaintiff in such action shall include and join therein and may likewise recover upon all prior and subsequent certificates of sale held by him, executed by the village treasurer, relating to the same real property in whole or in part. He may include and join in one action all such certificates of sale relating to two or more separate and distinct parcels of real property belonging to the same person or persons, notwithstanding the fact that other defendants in said action may not be interested or have liens upon all of the parcels included and joined in said action, but the holder of such certificate shall not be compelled or required to consolidate such certificates of sale in one action. He shall make parties to the action the owner or owners of and all other persons interested in the real property affected, or any part thereof, including the holders of all prior and subsequent certificates of sale as shown by the records in the village treasurer's office. He may make parties thereto any

municipal corporation which claims an interest in or lien upon the premises described in the complaint or any part thereof, by reason of any tax or assessment levied by said municipal corporation or on account of any other claim which said municipal corporation may have or claim to have against said real property.

The defendants in said action who are the holders of certificates of sale, shall be paid from the proceeds of sale the several amounts paid for the real estate as mentioned and described in the certificates of sale held by them, with all interest, additions and expenses allowed by law, so far as the said proceeds shall suffice to pay the same, in the order of the lawful priority of the liens and the interests of the respective parties in and against the premises as the same may be determined in the action. It shall be sufficient for any such defendant to set forth in his answer the certificate of sale or the substance thereof, with the other allegations in effect as herein provided, with regard to the complaint in the action. A defendant alleging irregularity or invalidity in any tax, assessment or sale shall particularly specify in his answer such irregularity or invalidity.

The court shall have full power to determine and enforce in all respects the rights, claims and demands of the several parties to said action, including the rights, claims and demands, of the defendants as between themselves, to direct a sale of such property and the distribution or other disposition of the proceeds of such sale. Any party to the action may become the purchaser on any such sale.

§ 136. Certificates of sale; validity. Every certificate of sale on which the holder shall elect to recover, as herein provided, shall presumptively be valid and shall be presumptive evidence that the sale was regular and valid and that all previous steps and proceedings required by law were duly had and taken. No such certificate of sale and no tax or assessment for the non-payment of which the same was executed shall be deemed invalid or impaired on account of any irregularity or illegality therein or in the proceedings relating thereto, or by reason of any error or omission in the name of the owner or owners of the lands taxed.

assessed or sold, or by reason of said lands having been assessed as resident lands or non-resident lands, or otherwise, unless it is shown that the person complaining thereof has suffered actual injury and damage therefrom and then only to the extent of such injury and damage, and no such tax, assessment or certificate of sale shall be deemed invalid or impaired on account of any error or omission in the description of the property assessed or sold if the description is sufficient to identify such property with reasonable certainty.

§ 137. Tax sales; conveyance. The remedy herein provided shall be in addition to all other remedies allowed by law, with regard to certificates of sale, and shall not be dependent upon them or any of them, and may be had whether notice to redeem has been given or not.

A conveyance made pursuant to a judgment in any such action brought as herein provided shall vest in the purchaser in fee simple all the right, title, interest, claim, lien and equity of redemption in or against the premises sold of all the parties to the action and of all persons claiming under them or any or either of them, subsequent to the filing of the notice of the pendency of the action, or whose conveyance or encumbrance is subsequent or is subsequently recorded, except subsequent taxes and assessments and sales on account thereof and except taxes and assessments which were liens on the premises at the time of the filing of a notice of the pendency of the action, but for the non-payment of which no sale had been had prior thereto and any sales on account of such taxes, and each and every one and all of such parties and persons shall be barred and forever foreclosed by the judgment in said action of all right, title, interest, lien and equity of redemption in and to the premises sold or any part thereof, except as aforesaid.

§ 138. Proceedings generally; redemption. The judgment in said action shall designate the village treasurer of such village as the officer to make sale of real property in any action brought as herein provided and said village treasurer for conducting said sale shall receive the same fees and be allowed the same

disbursements as are allowed by law to a referee appointed by a judgment in an action to foreclose a mortgage upon real estate. Unless the judgment otherwise directs, the village treasurer making the sale must, out of the proceeds, first pay as a part of the expenses of the sale all taxes and assessments which are liens upon the property sold, but which have become such subsequent to the filing of notice of pendency of the action or for the non-payment of which no sale had been had prior thereto and redeem the property sold from any sales for unpaid taxes and assessments which were had subsequent to the filing of such notice of pendency and shall pay all unpaid taxes and assessments assessed against said property by any other municipal corporation and redeem such property from any sales for unpaid taxes and assessments made by any other municipal corporation. The plaintiff's costs and allowances, exclusive of disbursements, shall not exceed fifteen dollars if he recovers less than fifty dollars, or twenty-five dollars if he recovers more than fifty dollars and less than five hundred dollars, unless in such a case the court shall, in its discretion, otherwise direct. If the plaintiff recovers more than five hundred dollars, his costs shall be at the rate allowed by law in actions to foreclose mortgages upon real estate. Where the plaintiff shall have joined in the complaint certificates of sale relating to more than one lot or parcel of land, as provided by section one hundred thirty-five, he shall be entitled to tax and recover as costs, in addition to the rates hereinbefore fixed, the sum of five dollars for each such additional lot or parcel of land. The plaintiff shall be entitled to tax and recover the same disbursements as are allowed a plaintiff in an action to foreclose a mortgage on real estate. The costs and disbursements of said action shall be paid from the proceeds of the sale. In the event that the action is compromised before judgment the plaintiff shall be entitled to recover all of his disbursements and one-half of the costs fixed by this section. The village treasurer may have made such tax and title searches of each parcel of land included in any tax sale had by him or any tax sale certificate executed by him, as he deems best in the interest of the village. Any person desiring to redeem any lot or parcel of land from any tax sale shall first pay to the said treasurer the expenses

made or incurred by him on account of such search. Whenever the village is the owner and holder of tax liens against or of certificates of sale of premises directed in or by a judgment in any such action to be sold, the village treasurer may attend such sale and bid thereat such an amount as he deems best in the interest of the village not exceeding, however, the aggregate amount due upon the liens and certificates of sale held by the village, plus the amount of all prior liens and the legal costs and expenses of the action and sale. Any person having any mortgage or other lien upon any lot or parcel of land, or any portion of any lot or parcel of land, included in any action brought under this act, after having commenced an action to foreclose such lien or mortgage, may pay to the plaintiff in the action brought under this act at any time before a sale is had in pursuance of judgment therein, the amount of such plaintiff's claim together with his costs and disbursements and thereupon the plaintiff in said action to foreclose such mortgage or other lien shall be entitled to tax the amount so paid as an item of disbursement to be included in his costs and to recover the same out of the proceeds of any sale of said lot or parcel of land, or portion of such lot or parcel of land, had under the judgment in said action to foreclose such mortgage or other lien, or the referee appointed by the judgment in said last mentioned action to conduct said sale may pay the same out of the proceeds of such sale as part of the expenses of such sale.

Actions instituted hereunder on account of tax sale certificates held by any village shall be commenced by the village treasurer in his discretion or whenever instructed to do so by the village board of trustees. For the purpose of instituting such action, the village treasurer is authorized to employ an attorney, whose compensation shall be limited to the costs recoverable in each action instituted by him.

§ 138-a. Designation of town receiver of taxes as village receiver in certain villages. In each village in this state within a county having a population of more than three hundred thousand, and less than four hundred thousand, according to the last state enumeration prior to the passage of this act,

when in and for any such county a special tax act has been heretofore or hereafter enacted, providing for, among other things a town receiver of taxes with duties to collect all state, county, town, school and town district taxes and assessments levied or assessed upon any taxable property within such town for the state, county, town, school or town tax district or part thereof therein, the board of trustees, if authorized so to do by special election called for the purpose, shall after such authorization designate and appoint the town receiver of taxes as a village receiver of taxes at a compensation per annum not to exceed one per centum of the total of the village tax roll of each year respectively, and such designation and appointment shall be made annually at the first meeting of the village board after the commencement of the term of members of the board elected at the immediately preceding village election, and the term of office as village receiver of taxes of such town receiver when so designated and appointed shall continue for one year or if his term of office as town receiver expires within the year, then shall continue until the expiration within such year of his term of office as town receiver, and in the event that his term of office as town receiver expires within such year the vacancy in the office of village receiver of taxes thus created shall be filled by a like designation and appointment by the village board of the successor in office of such town receiver of taxes which said new designation and appointment of said successor in office of such town receiver of taxes shall continue for the remainder of said year and until the next annual like designation and appointment of the town receiver of taxes as village receiver of taxes by the village board. The said town receiver of taxes when so designated and appointed as village receiver of taxes shall in respect to the collection of village taxes and as to all his duties with respect to village taxes be deemed to act exclusively as the village tax receiver, and as such village receiver of taxes he shall before entering upon the duties of such office execute to the village and file with the village clerk an official undertaking in such sum and with such sureties as the village board of trustees shall direct and approve, and the village board of trustees may at any time require such officer to file a new official undertaking for such sum and with such sureties as the village board shall approve, and in any village where a proposition has been adopted

giving the authority as aforesaid to the board of trustees to designate and appoint the town receiver of taxes as village receiver of taxes, thereafter there shall be no village collector of taxes elected until such time as after a period of two years following the adoption of such proposition, a proposition shall be adopted at a special election revoking the authority to designate and appoint the town receiver of taxes as village receiver of taxes as aforesaid. From and after the passage of this act it shall be the duty of any such town receiver of taxes in addition to the other duties imposed upon him by law, to file an undertaking as herein required and to collect village taxes and perform all the other duties herein required of a village receiver of taxes and all of the provisions of the general village law relating to a collector of taxes, and as to villages incorporated under special laws, of any special laws applicable to any such village not incorporated under the general village law, and all provisions at the time of the passage of this act in force relating to the collection of taxes, not inconsistent with this act, shall be deemed to continue in force and to apply to said receiver of taxes in the collection of village taxes, and shall be deemed to apply to the collection of village taxes, provided, however, that the penalties to be collected under said law or laws shall belong to the village, and provided further that all such village taxes, assessments, and penalties thereon shall be daily deposited in the village bank account and a duplicate deposit slip or receipt therefor together with an itemized statement of the taxes, assessments and penalties paid shall be transmitted to the treasurer of the village, and an itemized report thereof when required by the village board shall be submitted to said board.

§ 138-b. Taxes to be certified to town receiver. All village taxes and assessments which have been or shall have been imposed in any such village shall be certified to said receiver of taxes by the treasurer of the village and shall be collected by the receiver of taxes, and any cancellations thereof by the proper authorities in accordance with law shall immediately upon any such cancellation be certified to said receiver of taxes, and all such village taxes remaining unpaid and uncanceled shall be collected by the said receiver of taxes and deposited and a report made thereon to the village treasurer and whenever required

to the village board, as set forth in the last preceding section for the collection of current taxes. In case that all taxes and assessments which shall have accrued and been imposed in such village, the said receiver of taxes is hereby authorized, directed and empowered to collect such taxes as hereinbefore provided, with interest and penalties, pursuant to the provisions of the law under which such taxes and assessments accrued or were imposed, and in the manner provided by law applicable to village collectors or receivers and to village treasurers to collect such taxes or assessments at the time of their imposition.

§ 138-c. Sale of village tax liens; application of special act. Whenever a proposition as provided in section one hundred and thirty-eight-a to authorize the designation and appointment of the town receiver of taxes as a village receiver of taxes shall be submitted at a special election there shall also be submitted at the same special election a separate proposition to authorize sales of village tax liens for village taxes and assessments in accordance with said special tax law applicable to said county and upon the adoption of such proposition all the provisions of said special tax law for said county for the sales of tax liens for taxes and assessments, and the foreclosure thereof, including each and every provision of said special act relating to sales and foreclosures of tax liens and all the pleadings and proceedings of such foreclosure actions shall apply to the village tax liens and to village tax sales and foreclosure of transfer of tax liens in every respect and to the same extent as to village taxes as by said special act is made applicable to town taxes, and for this purpose the village board shall be authorized to contract with the supervisor of the town, or said receiver of taxes, as the case may be, to sell and transfer for the village, village tax liens at the same time and in the same manner, and with the same force and effect and under all the provisions thereof as provided in said act, and whenever the said supervisor or receiver of taxes conducts a sale of village tax liens, he shall be deemed to act as an officer of the village exclusively for the village, and shall immediately account and pay over to the village, and for this purpose he shall prior to the conduct of said sales give a bond to the village to be approved by

the village board as to amount and sufficiency of sureties and his compensation shall not exceed an amount to be fixed by the village board and approved by the town board and shall not exceed one per centum of the total moneys received by him for and on behalf of the village, and at any such sale the village may be a purchaser and the said compensation so fixed to the supervisor or to said receiver shall be added to the amount of the tax as an additional penalty for the nonpayment thereof and the disbursements of the said supervisor or receiver authorized by said special tax act as to town taxes are hereby authorized as to village taxes, and upon vouchers therefor countersigned by such supervisor or receiver, the same shall be paid by the village the same as other village charges.

§ 275. Tax for unpaid assessments. The board of trustees shall include in the annual tax levy the principal or interest accruing during the same fiscal year upon bonds or certificates of indebtedness issued on account of default in the payment of local assessments under this article, and shall levy the same upon the lots or parcels in default.

Such principal shall be apportioned among the lots or parcels in default so that the tax thereon will be the same as if an equal portion of the assessment were then to be paid. Interest on an unpaid assessment shall be added to such tax at the rate payable by the bond or certificate of indebtedness, which must be computed to the time when the principal or an installment will become due; or if no principal will become due during the fiscal year, then the interest accruing during that year upon the assessment must be levied upon such lot or parcel.

§ 310. Application. This article (sections 317 and 319) shall apply to all villages whose population is shown by the last state census to exceed fourteen thousand inhabitants.

§ 317. Tax levy. In every such village the board of trustees may include in the levy of taxes for the current fiscal year, in addition to the items specified in section one hundred and ten of this chapter, such sum as the board deems necessary to meet

expenditures from the light fund for the current year, not exceeding three-tenths of one per centum of the total valuation of the property assessed upon the annual assessment-roll of the last preceding year; and such additional sums as shall be deemed necessary to meet all other expenditures of the village for the current fiscal year, not exceeding one-tenth of one per centum of such total valuation.

§ 319. Collection of taxes by treasurer. In every such village which has no collector, the tax roll and warrant shall be delivered to the treasurer of the village, and the provisions of this chapter, relating to the delivery of a tax roll and warrant, the extension of the time for the collection of taxes, the fees for collecting, and the return of such tax roll and warrant, apply to the roll and warrant so delivered to a treasurer, so far as practicable. Upon the delivery of the roll and warrant to the treasurer, he shall publish in each newspaper actually printed in the village, once in each week for four consecutive weeks, and post in five public places in the village, a notice that such tax roll and warrant have been left with him for the collection of the taxes therein levied, and designating one or more convenient places in the village where he will receive taxes for thirty days after the first publication and posting of said notice, from nine o'clock in the morning until four o'clock in the afternoon. The treasurer shall attend at the time and place specified in said notice, and shall proceed to collect the taxes and shall possess all the powers of a town collector. The fees for collecting said taxes belong to the village and the treasurer must account therefor.

§ 322. Application. This article (sections 323–329-c) shall apply to any village which has been or may hereafter be incorporated to embrace the entire territory of a town.

§ 323. Succession of powers and duties. In every such village, all the powers and duties imposed by law upon the town board of the town or upon any officer of the town or commissioners or boards of any district in relation to any water district, or any lamp or street lighting district, or any sewer district.

or any fire district, created or organized under the provisions of the town law, shall devolve and are hereby imposed upon the board of trustees of such village, and all contracts in relation to such districts or any improvements therein shall be performed and completed by the said board of trustees.

§ 324. Water districts. In every such village any water districts created or organized under the provisions of the town law, shall continue and the board of trustees shall be and they are hereby vested with the full management and control of such districts, and the water systems constructed therein, and the assessment of the cost and expenses thereof, which water districts shall until discontinued in the manner hereinafter provided, be managed, controlled and operated and may be extended or enlarged, by said board of trustees in the manner provided in the town law; provided, however, that if any such village shall adopt a general village water system, such water district or districts may be discontinued upon the adoption of a proposition for such discontinuance at a village election. In every such village any water supply district organized under the town law or under the transportation corporations law shall continue and the boundaries thereof may be extended or modified by the board of trustees, or the board of trustees may establish one or more additional water supply districts in said village, by filing a certified copy of a resolution describing the bounds thereof as extended or modified, or as established by the board of trustees, in the office of the village clerk; and may contract with any corporation in the name of the village for the delivery of a supply of water for fire or other public purposes to such districts and the whole village shall be bound by such contract, but the rental or expenses thereof shall annually, and in the same manner as other expenses of the village are raised, be assessed, levied upon and collected only from the taxable property within such water supply districts respectively. No such contract shall be made for a longer period than five years, nor for an annual expense exceeding three mills upon each dollar of taxable property within such water supply districts.

§ 326. Sewer districts. (1) In every such village any sewer district created or organized under the provisions of the

town law shall continue, and the board of trustees shall be and they are hereby vested with the management and control thereof, and of the sewer systems constructed or to be constructed therein, and of the assessment of the costs and expenses thereof, which such sewer districts shall be managed, and the costs and expenses thereof shall be assessed, as herein provided.

* * * * *

(8) The board of trustees during the first month of the fiscal year shall determine by resolution the amount of money required to pay the principal and interest of all outstanding bonds issued to pay the cost of constructing the sewer system, and the extensions thereto, maturing during such fiscal year, and the cost of maintaining and operating the same, and all other lawful charges against the said sewer system during such year, and shall on or before the first Tuesday of the fourth month of the fiscal year, if a village of the first or second class, and on or before the first Tuesday of the third month of the fiscal year, if a village of the third or fourth class, assess the amount thereof, from year to year, upon the lands within the sewer district in proportion as nearly as may be to the benefit which each lot or parcel shall derive therefrom, and shall enter such assessment in a book suitable for the purpose, which shall show the section, block and lot number, or other suitable description of each piece or parcel of land in the said sewer district, with the amount assessed against each such piece or parcel of land respectively. Thereafter the provisions of the village law relating to the filing, correction, completion and review of the village assessment-roll, and relating to the levy, collection and lien of village taxes shall apply to the filing, correction, completion and review of such sewer assessment and to the levy, collection and lien thereof, as nearly as may be, except that the powers and duties of the assessors with respect thereto shall devolve upon and be performed by the board of trustees.

§ 329. Taxation and assessment. In every such village all property shall be assessed for taxation for state, county, town, village and district purposes, in the manner provided by the laws applicable to the county in which such village may be situated.

§ 329-a. Obligations and property. The outstanding obligations, contracts and bonds of any such town or of any district therein, incurred, made or issued for the purpose of improving the highways thereof, or constructing overhead or undergrade crossings, or constructing sidewalks or for sewers or sewer districts* purposes, or for water or water district purposes, or for fire district purposes, shall devolve upon and be assumed by any such village and the board of trustees of any such village, is hereby authorized and empowered and it shall be its duty to provide for the payment and discharge of such obligations, contracts and bonds by taxation or assessment of taxes in the same manner as the board of supervisors, town board, or supervisor or officers of such town, or of any district therein are or may be authorized to provide therefor or by taxation of all the taxable property in such village in any case in which by virtue of any provision of this act or of any other statute such obligations, contracts or bonds are or may be made a general village charge. All moneys, credits and property of the said town, including any moneys to which said town may be entitled as state aid under the general highway law, and all the moneys, credits and property of any sewer district, water district, fire district or lamp or street lighting district thereof, shall pass to and become the property of any such village, and shall be paid over and delivered to such village by the several custodians thereof upon demand, and shall be used and applied by the said village for the purposes for which the same could lawfully have been used by the said town or by any such district therein. In every such village all taxes and assessments levied or assessed before incorporation upon the taxable property in the said town or upon the taxable property in any water district, fire district, lighting district or sewer district therein for town or district purposes, shall, when collected, be paid over to such village and used by such village for the purposes for which the same were levied and assessed.

§ 329-b. Miscellaneous town charges. In every such town, the town board in the month of December in each year shall present to the board of trustees of such village a statement of all town charges audited and allowed by the said town board, or by

* So in original.

the board of town auditors, for town purposes other than for purposes which by this article have been devolved upon such village, and the board of trustees of such village shall levy, assess and collect the amount thereof in the next tax levy in such village, and when collected, the same shall be paid to the several persons lawfully entitled thereto.

§ 329-c. Officers. In any such village a person otherwise qualified to hold a village office shall not be disqualified by reason of holding a town office, whether elective or appointive. In every such village there shall be four trustees, to be elected at the first village election, or at the next election after this article takes effect.

**SPECIAL ACTS RELATING TO
TAXATION IN COUNTIES**

Nassau County Act

Chapter 541, Laws 1916 as amended by Chapter 297, Laws 1917.

ARTICLE 1

Preparation of Tax Map

§ 1. Filing map. The town board of each town in the county of Nassau shall on or before the first day of January, nineteen hundred and twenty, cause to be prepared and filed with the board of assessors of such town an assessment map, as hereinafter required, to be approved by the state tax commission. Such map, corrected as may be necessary from time to time, shall always remain on file in the office of said board of assessors.

§ 2. Districts and parcels to be designated. Such assessment map shall show every separate parcel of land in each town, incorporated village, school district, and in each lighting, fire, water and sewer district now created or hereafter to be created therein, on a uniform scale of not less than five inches to the mile as to farm lands, and with separate sheets whenever necessary on a uniform scale of not less than fifty feet to the half inch as to incorporated villages, lot subdivisions and closely settled portions of the towns, on which map shall be shown each road, railroad bridge, lake, pond, river, water course, meadow, marsh and other physical characteristics so far as is practicable.

§ 3. Special requirements of map. Such assessment map when so prepared shall show the boundaries of each village, school district, and each lighting, fire, water and sewer district therein, or the portion thereof within said town, and so far as practicable each building or group of buildings.

§ 4. Engineer to be employed. The town board of each town may employ a competent engineer or engineers to aid and assist in preparing such assessment map, with authority to make and prepare as many copies thereof, in one or more sheets, of the size of not less than twenty-four inches by thirty inches, which

copies may be sold at such prices and under such regulations as the town board may prescribe. So far as practicable such engineer or engineers in preparing and compiling such map shall use surveys made by the United States government and other authoritative surveys now existing.

§ 5. Payment for maps. The town board of each town is hereby authorized to raise by taxation a sum of money not to exceed ten thousand dollars for the making and preparing of such assessment maps, and such sum may be raised and collected by taxation in one sum or in such annual installments as the town board may prescribe, and when raised shall be expended for the purpose of making and preparing such maps, and shall be paid out by the supervisor of such town upon the voucher or draft usually used and employed in such town for the payment of funds after the expenses shall have been properly approved by the board of audit of said town.

§ 6. Description of parcels. The board of assessors of each town shall assist the engineer employed by the town board to prepare such assessment map with all the available data and information in the assessor's office, also as to the manner of designating the various parcels set forth on such map, and shall assist such engineer or engineers, within their respective towns, to enter upon each map the boundary lines of each farm or lot separately assessed by them, giving each lot or parcel separately assessed by them a distinct and separate assessment number or designation, which assessment number or designation shall be recorded in an index book, kept for that purpose, and also there shall be recorded therein the approximate area of each farm or lot, with the name of the owner or reputed owner thereof, and the approximate distance in feet of the frontage of each separately assessed lot, parcel and farm of land on the highway. Wherever any municipality or district situated in whole or in part within the town has adopted an assessment map, such map may be adopted as the official map of such part of the town, upon being revised and made to conform with all the requirements of this act. The map or maps and index book prepared for each township

shall be corrected and rectified by such town board and the board of assessors from time to time, and the several town boards are hereby authorized to incur the necessary expense thereof as a town charge. For this purpose said board of assessors may detail one or more of its employees to work on said map.

ARTICLE 2

Preparation of Assessment-Rolls

§ 10. Boards of assessors, compensation, clerks and expenses. There shall be a board of assessors in each town of Nassau county, composed of three electors of said town, who shall be elected or appointed from time to time in the manner prescribed by law, for the election or appointment of town assessors, which board of assessors shall make and prepare assessment-rolls for the purpose of taxation within their respective towns and in all school, fire, water, light and sewer districts therein where taxes are levied and raised, whether for state, county, town, school and other district purpose or purposes, provided, however, that for all purposes of this act and for all purposes under the tax law, and for the purpose of reviewing said assessments, the town shall be deemed to be the tax district. Said assessors shall hold office as prescribed by law, from time to time, with respect to town assessors. Before entering upon their duties such boards of assessors shall organize by electing one of their number chairman, and shall also appoint a secretary who need not be an assessor. The compensation of such assessors, not exceeding eighteen hundred dollars per annum, each, shall be fixed by the town board of each town within the county, and such town board shall fix the compensation of such secretary, not exceeding, however, eighteen hundred dollars per annum. Such compensation and salaries may be fixed and paid immediately after this act becomes a law, notwithstanding that the terms of office of the present incumbents shall not then have expired and shall be in full compensation and in lieu of all fees of any kind or character and shall be a town charge. The town board may also allow and order paid as town charges the reasonable and necessary expenses of the assessors, including car fare, telephone, postage, vehicle hire and

traveling expenses, incurred in the performance of their duties, and the town board may also designate or rent an office for the board of assessors, which rent shall be a town charge. The assessors may from time to time, with the approval of the town board, employ as many clerks as may be necessary to assist them in the performance of their duties, and may from time to time remove any of such clerks at pleasure; the salaries of said clerks shall be a town charge and shall be paid by the supervisor of the town.

§ 11. Form of assessment-roll. The assessment-roll to be prepared by the boards of assessors in the towns in Nassau county, shall comply in all respects with the tax law, with respect to the preparation of assessment-rolls, except there shall be additional columns or additional books, as the assessors may decide, for the designation of assessments of property exempt from taxation and of property situated in school districts, and the extension and collection of the taxes collected thereon, and the property assessed shall be designated or described in the same manner as the property assessed is described or designated on the tax maps, when prepared, as prescribed in article one hereof. Any incorrect statement of the name of the owner or owners of any property described on said assessment-roll shall not in any way affect the validity of said assessment-roll, and the property of non-residents shall be assessed in the same manner as the property of residents. All real estate exempt from taxation, shall be assessed in the same manner as taxable property.

§ 12. Special franchise assessment. When the town clerk shall have received from the state tax commission the statement of the equalized valuation of a special franchise as fixed by said state tax commission in accordance with the provisions of the tax law, he shall within five days after such receipt by him, deliver a copy of such statement to the assessors of the town. The assessors shall as required by the tax law proceed to apportion the valuation of the special franchise among the several school, lighting, fire, water, sewer and other special districts within the town

according to their best judgment, and shall indicate such apportioned valuations upon their assessment-roll.

§ 13. Town assessment-roll official. The assessment-roll prepared by the board of assessors of each town shall be the official assessment-roll for the town and for every school district, lighting, fire, water, sewer and other district lying within the town for which such assessment-roll was prepared, so far as it relates to property lying within the limits of such school district or other district.

§ 14. Assessment in separate districts to be apportioned. The board of assessors in addition to the requirements contained in the tax law shall, whenever necessary, make an apportionment of the assessment of the property between or among the districts in which such property is located.

§ 15. Completion of assessment-roll. The assessors shall complete the assessment-roll on or before the first day of June of each year and leave the same in the office of the board of assessors, and forthwith cause a notice to be conspicuously posted in three or more public places in the town, and published in three newspapers published in each town designated by the town board, stating they have completed the assessment-roll and that a copy thereof has been left at the office of the board of assessors where it may be seen and examined by any person until the third Tuesday of June in each year, and that on that day they will meet at a time and place specified in such notice, to review their assessment. They shall also between the first and fifth days of June in each year, mail a notice to each corporation and person non-resident of their town who has filed with the town clerk on or before the fifteenth day of April preceding a written demand therefor. Such notice shall specify each parcel of land assessed to such corporation or nonresident and the assessed valuation thereof. During the times specified in such notice, posted as hereinbefore provided, the board of assessors shall submit such roll to the inspection of every person applying for that purpose.

§ 16. Hearing of complaints. The assessors shall meet at the time and place specified in such notice, and hear and determine all complaints in relation to such assessments brought before them, and for that purpose they may adjourn from time to time. Such complainants shall file with the assessors a statement, under oath, specifying the respect in which the assessment complained of is incorrect, which verification must be made by the person assessed or whose property is assessed, or by some person authorized to make such statement, and who has knowledge of the facts stated therein. The assessors may administer oaths, take testimony and hear proofs in regard to any such complaint and the assessment to which it relates. If not satisfied that such assessment is erroneous, they may require the person assessed, or his agent or representative, or any other person, to appear before them and be examined under oath concerning such complaint, and to produce any papers relating to such assessment with respect to his property or his residence for the purpose of taxation. If any such person, or his agent or representative, shall wilfully neglect or refuse to attend and be so examined, or to answer any material question put to him, such person shall not be entitled to any reduction of his assessment. Minutes of the examination of every person examined by the assessors upon the hearing of any such complaint shall be taken and filed in the office of the town clerk. The assessors shall, after said examination, fix the value of the property of the complainant and for that purpose may increase or diminish the assessment thereof.

§ 17. Correction and verification of tax roll. When the assessors or a majority of them shall have completed their roll, they shall severally appear before any officer of their county authorized by law to administer oaths and shall severally make and subscribe before such officer an oath in the following form: "We, the undersigned, do severally depose and swear that we have set down in the foregoing assessment-roll all the real estate situated in the tax district in which we are assessors, according to our best information; and that, with the exception of those cases in which the value of the said real estate has been changed by reason of proof produced before us, and with the exception of those cases

in which the value of any special franchise has been fixed by the state tax commission, we have estimated the value of the said real estate at the sums which a majority of the assessors have decided to be the full value thereof; and, also, that the said assessment-roll contains a true statement of the aggregate amount of the taxable personal estate of each and every person named in such roll over and above the amount of debts due from such persons, respectively, and excluding such stocks as are otherwise taxable, and such other property as is exempt by law from taxation, at the full value thereof, according to our best judgment and belief," which oath shall be written or printed on said roll, signed by the assessors and certified by the officer.

§ 18. Final completion and filing of assessment-roll. The assessment-roll shall be thus completed and verified on or before the first day of August in each year, and shall thereupon become a public record.

ARTICLE 3

Levy of Taxes

§ 25. Certification of school districts. As soon as the assessors have finally completed the assessment-roll of the town and on or before the first day of August in each year, they shall certify to the board of education or the trustees of each school district therein the total assessed value of the real and personal property, including special franchises, in said school district, as the same appear upon their assessment-roll.

§ 26. Certification of taxes and rates by school districts. After the lawful authorities in each school district shall have adopted their budget and fixed the amount of taxes to be raised therein for such school district in the manner now provided by law, the board of education, trustees or trustee of such school district shall determine and fix the rate on each one hundred dollars of assessed valuation of property therein, necessary to raise the total amount of said budget, and shall direct the amount of said budget to be raised by tax therein, and shall, on or before the

fifteenth day of August in each year, certify to and file with the board of assessors of the town the said budget and the tax rate, together with copies of all resolutions in connection therewith.

§ 27. Extension of taxes by board of assessors. As soon as the board of assessors of each town shall receive from the lawful authorities of school districts therein the tax rates fixed, determined and certified as hereinabove provided, they shall extend or cause to be extended on their assessment-roll the tax as so certified to them for school district purposes, setting down such taxes in separate columns.

§ 27-a. Exclusion of property from tax rolls. The board of supervisors shall, on or before the first day of August of each year, exclude from the tax rolls of the several tax districts of the county, such parcels of real property as have been struck down to the county at a tax sale, and not redeemed as provided in section one hundred and fifty-two of the tax law. The county treasurer shall annually, between the date of the tax sale and the first day of July next succeeding, prepare and submit to the board of supervisors a list of all such lots struck down to the county in any year and still remaining unredeemed. No such property shall be so excluded from said tax rolls except by a resolution of said board adopted at a regular meeting, or special meeting, after due notice to each member of the object of said meeting, by the vote of a majority of the members thereof. Whenever such real property is so excluded from the tax rolls by the board, the total assessed valuation of the real estate of the several tax districts, as the same appears on the completed tax rolls, shall be the correct valuation of the taxable real estate in the county.

§ 28. Equalization and levy of taxes. The board of assessors shall complete the extension of taxes for school district purposes and deliver said assessment-roll to the board of supervisors on or before the fifteenth day of September. Thereupon the board of supervisors of the county shall equalize or cause to be equalized the assessments of real property in each town in accordance with the provisions of article three of the tax law.

After making such equalization the said board of supervisors shall adopt the budgets for the county, including the state tax, and for each town therein, including lighting, fire, water, sewer and other districts in said towns, and shall levy the tax for the county, including the state tax, upon the valuations as equalized by it, and shall levy the taxes for the towns, including the tax for lighting, fire, water, sewer and other districts in said towns, and shall fix, determine and confirm the amounts of said taxes to be raised, and shall direct the same to be raised by tax as provided by law, and shall also determine and fix the rate on each one hundred dollars of assessed valuation of property in said towns necessary to raise the amounts of said budgets for town, county and state purposes (the said rates to be based upon the valuations as equalized by it for the purpose of raising the county and state tax), and the said board of supervisors shall also determine and fix the rate necessary to raise the amounts necessary for lighting, fire, water, sewer and other districts in each town. Immediately after the equalization and levy of taxes as herein provided, the board of supervisors shall deliver each assessment-roll to the board of assessors of the town from which it received the same.

§ 29. Extension of taxes by board of assessors. The board of assessors of each town shall, prior to the twenty-fifth day of October in each year, extend or cause to be extended on the assessment-roll of its town the taxes fixed and determined by the board of supervisors for state, county and town purposes and also for lighting, fire, water and sewer district purposes. Immediately after the completion of the extension of such taxes as herein provided, and on or before the twenty-seventh day of October of each year, such assessment-roll shall be delivered to the receiver of taxes of the town.

§ 30. Filing of assessment-roll with board of supervisors. On or before the tenth day of November the receiver of taxes shall file with the board of supervisors of the county the said assessment-roll with the extensions of taxes included therein. Such assessment-roll shall, when the warrant is annexed thereto, become the tax roll of said town and of each school district therein.

§ 31. Tax roll and receiver's warrant. On or before the fifteenth day of November in each year the board of supervisors of the county shall annex to the tax roll a warrant under the seal of the county, signed by the chairman and clerk of the board, commanding the receiver of taxes of each town to whom the same shall be directed to collect from the several persons and on the properties named and described in said tax roll, the several sums mentioned therein for state, county, town, school district, lighting, fire, water, sewer district or other special district purposes, opposite the respective names or properties, and further commanding him to pay over from time to time all moneys so collected appearing on said roll as follows:

1. To the treasurer or fiscal officer of the several school districts, such sum as shall have been raised for school district purposes therein.

2. To the supervisor of the town, such sum as shall have been raised for the support of highways and bridges therein.

3. To the supervisor of the town, such sum as shall have been raised for health purposes.

4. To the supervisor of the town, such sum as shall have been levied therein for special district purposes.

5. To the supervisor of the town, all the monies levied therein, to defray any other town expenses or charges.

6. To the treasurer of the county, the residue of the money so to be collected.

If the law shall direct the taxes levied for any locality for special purpose to be paid to any person or officer other than those named in this section, the warrant shall be varied so as to conform to such direction.

All taxes upon personal property and one-half of all taxes upon real estate shall be due and payable on the first day of December, and the remaining and final one-half of taxes on real estate shall be due and payable on the first day of June. All taxes shall be and become liens on the real estate affected thereby and shall be construed and deemed to be charged thereon on the respective days when they become due and payable as hereinbefore provided and shall remain such liens until paid.

The second half of the tax on real estate which is due as hereinbefore provided on the first day of June following the payment of the first half, may be paid on the first day of December, or at any time thereafter, provided the first half shall have been paid or shall be paid at the same time, and on such payments of the second half as may be made in such manner prior to June first, a discount shall be allowed from the date of payment to June first at the rate of one-fourth of one per centum per month.

§ 33. Penalties. The following scale of penalties is hereby prescribed for neglect to pay the state, county, town, school district and other district taxes after the levy thereof.

(1) Penalties on taxes due December first: if paid on or before January tenth, no penalty; if paid after January tenth interest shall be added at the rate of seven per centum per annum to be calculated from the day on which such taxes or part thereof become due and payable as provided by this act to the date of payment or time of sale as provided by law.

(2) Penalties on taxes due June first, if paid on or before July tenth, no penalty; if paid after July tenth interest shall be added at the rate of seven per centum per annum to be calculated from the day on which such taxes or part thereof became due and payable as provided by this act to the date of payment or time of sale as provided by law.

ARTICLE 4

Collection of Taxes and Assessments

§ 41. Receiver of taxes. There shall be elected or appointed in each town in the county of Nassau, a receiver of taxes in place of a collector of taxes, who shall be elected or appointed in the same manner as is now prescribed or shall hereafter be prescribed by law for the election or appointment of town collectors of taxes, who shall hold office during the like period of time, and who shall be a resident of such town.

§ 42. Bond required. Before entering upon the performance of his duties, as such receiver of taxes, he shall make and

file in the same manner as is now prescribed by law for collector of taxes, an undertaking, the amount thereof, and the sureties thereon to be approved by the town board of each town and such town board or the members thereof, shall indorse their approval upon such bond.

§ 43. Office of collector of taxes abolished. The office of collector of taxes in the town of North Hempstead, in the county of Nassau, is hereby abolished. The collector of taxes in office upon the taking effect of this act shall act as receiver of taxes for the town of North Hempstead until the term for which he was elected or appointed expires. The present receivers of taxes in the town of Hempstead and in the town of Oyster Bay shall act as receivers of taxes for said towns respectively, under this act until the terms for which they were elected or appointed expire.

§ 44. Compensation of receiver of taxes of each town. The receiver of taxes of each town, in the county of Nassau, for his compensation in carrying out the provisions of this act and for performing the duties required of him under the tax law, shall receive an annual salary not exceeding thirty-five hundred dollars, to be fixed by the town board; which salary shall be in full compensation and in lieu of all fees of any kind or character and such compensation shall be a town charge.

§ 45. Duties of town receiver of taxes. It shall be the duty of the town receiver of taxes of each town in the county of Nassau to collect all state, county, town, school district and other taxes and assessments levied or assessed upon any taxable property within such town for state, county, town, school district or other district or part thereof therein, and to perform all other duties required of the town collector of taxes under the tax law. The town receiver of taxes of each town may, with the approval of the town board, appoint, and at pleasure remove, such clerks as may be necessary to assist him in the performance of his duties and such clerks shall receive such pay or salaries as the town board may prescribe.

§ 46. School funds. After the filing of the undertaking as herein provided of the receiver of taxes, the town shall be responsible for the payment to each school district and other district therein, of the amount collected by the collector of taxes or the receiver of taxes for such school district and other district.

§ 47. Payments by receiver. Every receiver of taxes shall, within one week after the time prescribed in his warrant for the payment of the monies directed therein to be paid, pay to the officers and persons specified therein, the sums required in such warrant to be paid to them respectively in the same manner as now required of a collector under section eighty-four of the tax law.

§ 48. Tax receiver to have an office. The town board of each town shall provide a suitable office for the receiver of taxes with the necessary furniture and fixtures, and the receiver of taxes shall attend unless otherwise directed by the town board, at such office where he is to collect and receive taxes and assessments each day of the year except Sundays and holidays, from nine o'clock in the morning to four o'clock in the afternoon, and one-half day each Saturday, except that said receiver of taxes may sit from time to time at such other times and places as he may be directed by the town board within his township. The expense of maintaining such office shall be a town charge; shall be raised by taxation in the same manner as other town charges.

§ 49. Within seven days after the receipt of the warrant from the board of supervisors the receiver of taxes shall advertise the collection of such tax by causing notice of the reception of such warrant to be posted in five conspicuous places in the town, and at least one notice within each district, and in addition to posting such notice the receiver of taxes shall publish the same notice once in such newspaper or newspapers, as the town board may direct. Such notice shall also contain a statement of the penalties for deferred payment of the taxes as herein provided. The actual disbursements for posting said notices shall be a town charge.

§ 50. Notice of collection of taxes. Any person or corporation, who is the owner of, or liable to assessment on an interest in real property within any town of such county may file with the receiver of taxes for such town a notice stating his name, residence and post-office address, or in case of a corporation, its principal office, a description of the premises with its number or other designation on the tax map, which notice shall be valid and continue in effect until cancelled by such person or corporation. Such receiver of taxes shall, within ten days after receiving any warrant for the collection of taxes, mail to each person or corporation filing such notice at the post-office address therein stated, a duplicate tax bill for all taxes upon such real property included in such warrant. The receiver shall add to the amount of such taxes the sum of ten cents for the expense of stationery and postage, which sum shall be collected with such taxes. The failure of such receiver of taxes to mail such duplicate bill shall not invalidate such tax nor prevent the accrual of any interest or penalty imposed for the nonpayment of taxes, nor prevent the sale of such property for the nonpayment of taxes as provided by law, but such receiver of taxes shall be personally liable to the person or corporation filing such notice for any damages sustained by such person or corporation by reason thereof. No further notice than that herein required shall be deemed necessary either in the case of property owned by a resident or non-resident. The town board may, however, direct the receiver of taxes to mail to each taxpayer in such town whose address is known to such receiver a tax bill for all taxes and assessments, the expense thereof to be a town charge.

§ 51. Receipt for taxes. Every town receiver of taxes shall deliver a receipt wholly written in ink, or partly printed and filled out in ink or indelible pencil, to each person paying any tax or assessment, specifying the date of such payment, the name of such person, a description of the property as shown on the assessment-roll and the assessed valuation thereof, and for personal property or special franchise tax the amount thereof, the name of the person to whom the same is assessed, the amount of such tax and the date of the delivery to him of the assessment-roll on

account of which such tax is paid. For the purpose of giving such a receipt, the receiver of taxes shall have a book of blank receipts so arranged that when a receipt is torn therefrom a corresponding stub or receipt will remain. The town board shall prescribe the form of such receipts, stubs and books and they shall be furnished to the receiver of taxes by the town at the expense of the town. On the back of such receipt shall be printed a statement showing the total assessed valuation of real estate, the total assessed valuation of personal property, the total assessed valuation of special franchises, the total assessed valuation of all property taxable or exempt within the town or other tax district, the tax rate and the total taxes, together with a summary of the tax budget and the rate for each district for which taxes are separately raised.

§ 52. Borrowing money on account of unpaid taxes.

Nothing herein contained shall prevent the boards of education or trustees of school districts from borrowing money in anticipation of taxes on account of unpaid taxes as now authorized to do by law, and nothing herein contained shall prevent the county treasurer from advancing to the school districts in the respective towns the amount of returned and unpaid taxes as he is now authorized to do by law.

§ 53. Return by receiver of taxes. The town receiver of taxes shall make his return of unpaid taxes to the county treasurer on or before the first day of September following the delivery to him of his warrant in the same manner as now required for return by collector of taxes of unpaid taxes.

§ 54. Sales by county treasurer for unpaid taxes.

All taxes returned to the county treasurer of taxes as unpaid and which are not collected or received by the county treasurer shall be collected by the county treasurer by tax sales as now provided by law.

§ 55. Levying of back school taxes in nineteen hundred and sixteen. Nothing herein contained shall prevent the county treasurer from extending on the tax rolls delivered to

the town receiver of taxes in the year nineteen hundred and sixteen all unpaid back school taxes as now authorized by law.

§ 56. Collection of assessments. Nothing herein contained shall be construed to prevent any town, school or tax district from levying assessments for improvements, as now provided by law, but such assessments shall become a lien upon the property as herein provided. Assessments levied for town purposes or assessments of any tax district in said town, excepting an incorporated village, shall become a lien on the first day of December in each year. As such assessments shall be made they shall be certified to the supervisor by the lawful authorities making the assessment and by said supervisor delivered to said receiver together with the warrant authorizing the collection of such assessments and such assessments shall be collected and paid over by him as receiver as specified in said warrant.

ARTICLE 5

Change of Ownership of Property Assessed

§ 60. Names and addresses of owners. The assessors shall make diligent effort to ascertain the true name and address of the owner of each parcel of land assessed and charge the land to such owner on the assessment-roll.

§ 61. Change of record ownership. Land which has been properly charged to one person upon the assessment-roll for any assessment year shall not afterwards, within that assessment year, be transferred on the assessment-roll to another person.

§ 62. Abstract of records to be furnished assessors. The clerk of the county of Nassau shall annually, on or before the first day of April, make out a list of all deeds for the partition and conveyance of land other than deeds of trust and mortgages, made to secure the payment of debts, which have been admitted to record in the county clerk's office within the year ending March first, next preceding, which list shall state the date of the deed, when admitted to record, the names of the grantor and grantee

and the address of each as shown in the deed, the stated consideration, the quantity of land conveyed, which is located in Nassau county, and a description or a diagram of the same. This list shall, on or before July first, be delivered by the clerk of the county to the assessors of the town in which such property is located. If the land be located in two or more towns, copies of such list shall be delivered, as herein provided, to the assessors of each such towns.

§ 63. Cost of abstract a county charge. The county clerk is hereby authorized to appoint a clerk or assistant to copy the records as herein provided, or to make such other provisions for the copying of such records and furnishing the lists or abstracts to the board of assessors as herein provided, as he deems most economical; the costs of which shall be a county charge.

§ 64. Assessors to correct rolls, after receiving lists. The assessors of each town shall follow the lists or abstracts furnished as above provided and make corrections in the assessment-roll when necessary.

ARTICLE 6

Miscellaneous

§ 70. Applications, scope and saving clause. The provisions of this act shall apply to the levying and collection of taxes in the county of Nassau, but the tax law shall apply hereto except where inconsistent with the provisions of this act.

§ 71. Apportionment of assessment. Any person, whose real property is assessed upon the assessment-roll with real property of another person as one piece or plot; may, at any time after the delivery of the tax roll to the receiver of taxes, submit his deed, or other evidence of title to the property, to the board of assessors. The board of assessors shall thereupon cause a written notice to be served personally upon each person assessed as the owner of such real property or by mailing a copy of such notice properly stamped and addressed to the last known address

of such person, that, on a day and place specified in said notice, the board of assessors will apportion the tax on such property between the dividing interests therein. The board of assessors shall, at such time and place, after hearing any person interested, apportion the assessment and the tax thereon and shall forthwith deliver a written statement of such apportionment to the receiver of taxes for the current year and to the county treasurer of such apportionment of taxes in arrears. The receiver of taxes or the county treasurer, as the case may be, shall thereupon enter the apportionment upon the tax books, and shall thereafter separately receive the taxes so apportioned with interest thereon as herein provided. Each apportioned piece or plot shall thereafter be subject only to the lien of the amount of tax and taxes so found on such apportionment to be due thereon, together with the interest on such tax or taxes as herein provided.

§ 72. Office of school collector abolished. The office of collector of taxes in all school districts in Nassau county is hereby abolished.

§ 73. Repeals. Chapter four hundred and thirty-two of the laws of nineteen hundred and fifteen, entitled "An act providing requirements in the preparation of assessment-rolls in the county of Nassau, and providing for the collection of taxes in such county," and all acts and parts of acts inconsistent herewith, are hereby repealed; but nothing herein contained shall affect the collection of taxes heretofore levied and for the collection of which a warrant has already been issued.

§ 74. When to take effect. This act shall take effect immediately, except sections forty-one, forty-two, forty-four and seventy-two, which shall take effect November first, nineteen hundred and sixteen.

Westchester County Act

Chapter 105, Laws 1916 as amended by Chapter 66, Laws 1917.

Section 1. Filing map. The town board of each town, except the town of Poundridge, which town shall prepare its assessment roll in compliance with the tax law, shall prepare and file an assessment map, as hereinafter required, to be approved by the state tax commission. One complete copy of such map, corrected as may be necessary from time to time, shall always remain on file in the office of the town clerk of each town, and another copy thereof, corrected as aforesaid, shall be continuously kept by the board of assessors.

§ 2. Districts and parcels to be designated. The assessment map shall show every separate parcel of land in each town, incorporated village, school district, tax and assessment district, now created, or hereafter to be created therein, on a scale of not less than six inches to the mile, as to farm lands and with the separate sheets whenever necessary on a scale of not less than fifty feet to the inch, as to villages, incorporated and unincorporated, lot subdivisions and closely settled portions of the towns, on which map shall be shown each road, railroad, bridge, lake, pond, river, water course, marsh and other physical characteristics so far as is practicable. Approval of such map or maps heretofore or hereafter given by the state tax commission or any previous state tax board shall be conclusive evidence of compliance with this section.

§ 3. Special requirements of map. The map to be so prepared shall show the boundaries of each village, school district and tax district therein, or the portion thereof within said town, and so far as practicable each building or group of buildings.

§ 4. Engineer to be employed. The town board of each town may employ a competent engineer to aid and assist it in preparing such assessment map and corrections thereof, with authority to make and prepare as many copies thereof as they

may need, in one or more sheets, and the size of not less than twelve inches by eighteen inches.

§ 5. Payment for maps. The town board of each town is hereby authorized and directed to raise, by taxation, or in the form of a bond issue, the amount of money required for the making and preparing of such assessment maps, which bond issue shall not extend beyond a period of ten years, and the town board of each town is hereby authorized to issue bonds of such town for the aggregate amount of the estimated cost of the preparation of such maps, and the sum of money, when raised by taxation for such purpose, or when available from the sale of said bonds, shall be expended for the purpose of making and preparing such maps, and paid out by the supervisor of such towns upon the voucher or draft usually used and employed in such towns for the payment of funds after the expenses shall have been properly approved by such board.

§ 6. Description of parcels. The board of assessors of each township shall assist the engineer employed by the town board to prepare such assessment map as to the manner of designating the various parcels set forth on said map, and shall assist such engineer, within their respective towns, to enter upon each map the boundary line of each farm or lot separately assessed by them, giving each lot or parcel separately assessed by them a distinct and separate assessment number, showing thereon, as nearly as they can learn or ascertain, the area of each farm or lot, with the name, wherever practicable, as nearly as they can learn or ascertain it, of the owner or reputed owner thereof, and also, as nearly as can be ascertained, the distance in feet of the frontage of each separately assessed lot, parcel or farm of land on the highway. In case any municipality or tax district situated in whole or in part within the township has adopted an assessment map, such map may, with the approval of the state tax commission, be adopted so far as it describes the taxable parcels in such municipality or tax district as the official map of said township to that extent. The map or maps prepared for each township shall be certified by the town board thereof as correct, which map shall be corrected and rectified by said town board from time to time, and

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the several town boards are hereby authorized to incur the necessary expense therefor as a town charge.

§ 7. Board of assessors, compensation and expenses.

Except as hereinafter provided, there shall be but one board of assessors in each town of Westchester county, who shall be elected or appointed in the manner prescribed by law, from time to time, for the election or appointment of town assessors, which board of assessors shall make and prepare all assessment rolls for the purpose of taxation within their respective towns, whether for state, county, town, special tax district or school district purpose or purposes, and who shall hold office as prescribed by law from time to time, in reference to town boards of assessors. Before entering upon their duties such board of assessors shall organize by electing one of their number president and may with the approval of the town board appoint a secretary. The compensation of such assessors shall be fixed by the town board of each town within the county, and the town board shall fix the compensation of such secretary, which may be fixed at the same time when the salaries of such assessors are fixed, which compensation and salaries shall be in full compensation and in lieu of all fees of any kind or character and such compensation shall be a town charge. The town board may also allow as a town charge the reasonable and necessary expenses of the assessors incurred in the performance of their duties and the town board may also designate or rent an office for the board of assessors, which rent shall be a town charge. The assessors shall be residents of the town, but not necessarily residents of any other tax district for which they may be required to make an assessment.

§ 8. Town assessment roll official. The assessment roll prepared by the board of assessors of each town shall be the official assessment roll for the town and each special tax district and school district or portion thereof, lying within the township for which such assessment roll was prepared, so far as it relates to property lying within the limits of such town. The assessment roll shall be prepared in triplicate, and after revision and correction, one copy shall be delivered to the town clerk, and the other

copies to the supervisor of the town. The town board may publish or cause to be published the assessment roll in whole or in part.

§ 9. Assessment in separate tax districts to be shown. The board of assessors, in addition to the requirements contained in the general tax law, shall make the assessment roll in such form that each separate village, school district and special tax district is shown thereon either by proper subdivision of the assessment roll or by separate columns therefor, or by both of such methods, and whenever necessary, make an apportionment of the assessment of the property between or among the tax districts in which such property is located.

§ 10. Completion of assessment roll. The assessors shall complete the assessment roll on or before the first day of June of each year, and make out a copy thereof to be left in the office of the town clerk and forthwith cause a notice to be conspicuously posted in three or more public places in the tax district, stating that they have completed the assessment roll and that a copy thereof has been left at the office of the town clerk where it may be seen and examined by any person until the third Tuesday of June in each year, and that on that day they will meet at a time and place specified in such notice, to review their assessment. They shall also, between the first and fifth day of June in each year mail a notice to each corporation and person nonresident of their town who has filed with the town clerk on or before the fifteenth day of May in each year a written demand therefor. Such notice shall specify each parcel of land assessed to said corporation or nonresident and the assessed valuation thereof. During the time specified in said notice posted as aforesaid, the town clerk shall submit said roll to the inspection of every person applying for that purpose.

The provisions of sections thirty-seven, thirty-eight and thirty-nine of the general tax law shall apply to the duties of the assessors under this act.

§ 11. Duration of assessment roll. On the fifteenth day of September in each year, a new assessment roll shall be filed,

and thereafter such assessment roll shall be used for all purposes of taxation within the town, special tax districts and school districts or portions thereof, therein, until a new assessment roll shall be filed in the following year, and all taxes shall be levied and extended and carried out in the assessment rolls filed with the supervisor. The supervisor shall cause a copy of the assessment roll to be filed with the clerk of the board of supervisors not later than the fifteenth day of November in each year, and which copy of the assessment roll shall remain on file with said clerk.

§ 12. Form of assessment roll. The assessment roll to be prepared by the board of assessors shall comply in all respects with the general tax law with relation to the preparation of assessment rolls, but there shall be the additional requirement that in each town the assessment in each separate tax district shall be set forth in a separate column or subdivision of the assessment roll, and the property shall be designated in the same manner that the assessed property is designated on the tax maps as prescribed in article one hereof. The assessment roll shall provide columns for the entry of the payment of taxes as paid. The form of the assessment roll shall also be approved by the state tax commission.

§ 13. Special franchise assessment. When the town clerk shall have received from the state tax commission the statement of the equalized valuation of a special franchise as fixed by the board in accordance with the provisions of the tax law, he shall within five days after such receipt by him, deliver a copy of such statement to the assessors of the town. The assessors shall enter upon the assessment rolls of their town the valuation of the special franchises as fixed and determined by the state tax commission and shall proceed to apportion the valuation of the special franchises among the several tax districts within the town according to the provisions of the statute in relation thereto, and shall enter such apportioned valuations upon the assessment rolls of the several tax districts.

§ 14. Certification of taxes. After the lawful authorities in each tax district shall have fixed the amount of taxes to be raised for such district, the proper authorities of such district shall certify to the supervisor of such town the amount of such tax, and it shall be the duty of the supervisor of such town to extend or cause to be extended the amount of tax against each particular person and property in each tax district, extending the state, county, town and special district tax and assessments unless previously extended, in one of the two copies of the assessment rolls delivered to him by the board of assessors, and the school tax in the other or either copy of such assessment roll as the supervisor shall find most convenient.

§ 15. Tax budget and tax lien. No tax shall be certified to the supervisor of any town except upon the adoption of a tax budget, including in specific items, the amount which is to be raised for each particular purpose. The lien of the tax for state, county, town and town district tax purposes and assessments shall attach to the property taxed on April first in each year; and the lien of the tax and assessments for school district purposes shall attach to the property taxed on September first in each year, which tax or taxes shall be designated by the year in which they become a lien.

§ 16. Determination of tax. The amount of the annual state, county, town and district tax shall be fixed, determined and confirmed as the law provides, by the board of supervisors, and the amount of tax levied upon each town district shall be duly certified by the board of supervisors to the supervisor of each town before March fifteenth in each year. The amount of the annual tax and special assessments of each school district shall be fixed and determined, as the law provides, by the trustees or board of education of each school district, and shall be certified to the supervisor of the town before July first in each year. In case of a school district lying in more than one township, the supervisors of the towns in which such school district lies shall apportion the school tax to the parts lying in their respective townships according to the assessed valuation thereof.

§ 17. Extension of tax and tax warrant. Upon receiving such certification, the supervisor of each town shall immediately extend the tax for such certified tax district and shall execute and deliver to the receiver of taxes his warrant for the collection of such tax, as provided in section twenty-six of this act.

§ 18. Penalties. The following scale of penalties is hereby prescribed for the neglect to pay the state, county, town and town district taxes or assessments after the levy thereof; if paid during the month of April, no penalty; if paid during the month of May, two per centum; if paid during the months of June or July, five per centum; if paid during the months of August and September, seven per centum; if paid during the months of October, November or December, ten per centum; if paid thereafter twelve per centum, up to the time of sale, as hereinafter provided. The following scale of penalties is hereby prescribed for neglect to pay the school taxes after the levy thereof; if paid during the month of September, no penalty; if paid during the month of October, two per centum; if paid during the month of November, five per centum; if paid during the months of December and January, seven per centum; if paid during the months of February and March, ten per centum; if paid thereafter, twelve per centum, up to the time of sale, as hereinafter provided.

§ 19. Compensation of supervisor. The supervisor of each town, for his compensation in carrying out the provisions of this act, shall receive in addition to any compensation allowed by the provisions of the county and town law, in annual salary to be fixed by the town board with the supervisors not sitting as a member, which, together with his necessary expenses and disbursements, shall be a town charge, but no fees as provided in the town law shall be allowed upon any moneys paid out by said supervisors to the county treasurer, or the school treasurer of any school district in such town as provided in this act.

§ 20. Receiver of taxes. There shall be elected in each town, a receiver of taxes, who shall be elected or appointed in the same manner as is now prescribed or shall hereafter be prescribed

by law for the election or appointment of town collectors of taxes, who shall hold office during the like period of time, whose duties it shall be to collect all state, county, town, school and town district taxes and assessments levied or assessed upon any taxable property within said town for the state, county, town, school or town tax district or part thereof therein. Such receiver of taxes shall be a resident of the town but not necessarily a resident of any other tax district for which he may be required to collect taxes or assessments. Subject to the approval of the town board any of the duties of the receiver of taxes may, under his direction, be performed by any employee in his office.

§ 21. Bond required. Before entering upon the performance of his duties, as such receiver of taxes, he shall make and file in the same manner as is now prescribed by law for collector of taxes, an undertaking, the amount thereof, and the sureties thereon to be approved by the town board of each town and such town board, or the members thereof, shall indorse their approval upon such bond, and the same shall be filed in the office of the clerk of said county and become a lien in the same manner and extent as is now provided in reference to the lien of a collector's undertaking or bond. The bond of any receiver of taxes, after the expiration of his term of office, shall be cancelled by the town board when satisfied that he has fully accounted for and duly paid over all moneys received by him; and the said bond shall be cancelled in the office of the county clerk upon the filing in the office of the county clerk of a certified copy of the resolution of the town board cancelling such bond.

§ 22. Compensation of receiver of taxes. The town board of each town shall fix the salary of such receiver of taxes before he shall have begun the performance of his duties, which salary shall be payable monthly by the supervisor upon a voucher duly verified by said receiver, and which salary shall be in full compensation and in lieu of all fees of any kind. The receiver of taxes shall keep the records of unpaid taxes in the manner prescribed by the town board.

§ 23. Receipts and payments by receiver. Such receiver of taxes shall upon entering upon the duties of his office deposit to the credit of such town all taxes, assessments and penalties collected and received by him in a bank or banks to be designated by the supervisor. Such deposits to be made daily or as directed by resolution of the town board. Such deposits to be withdrawn only by the supervisor. Such receiver shall file with the supervisor duplicate deposit slips or receipts showing the amount of each of such deposits. He shall on the first secular day of each month file a report with the supervisor, to be presented to the town board at its next meeting, showing the amount of state, county, town, and each school district tax and special district tax collected and received by him. He shall on the first secular day of each month file with the treasurer of each school district within said town, a report showing the amount of taxes and assessments belonging to such school district collected by him during the preceding month. He shall on the fifteenth day of September of each year file with the county treasurer of Westchester county a report showing the amount of state and county taxes and assessments uncollected by him since the first day of April, last preceding. The town board on the application of any member thereof may authorize an examination and audit of the books of the receiver of taxes, and the expense thereof shall be a town charge to be paid as are other town expenses.

§ 24. Payments by supervisor. The supervisor shall on or before the fifth secular day of each month pay to the treasurer of Westchester county, the state and county tax or assessments so collected and deposited by said receiver and to the treasurer of each school district in said town the amount of school tax of said district so collected and deposited by said receiver. Any state, county, town, special district or school taxes collected after the certificates of indebtedness have been authorized as provided for in section thirty-one of this act shall belong to the town and shall be paid over to the supervisor by the receiver of taxes and applied as provided by section thirty-one of this act.

§ 25. Tax receiver to have an office. The town board of each town shall provide a suitable office for the receiver of

taxes, with the necessary furniture and fixtures, and the receiver of taxes shall attend unless otherwise directed by the town board, at such office where he is to collect and receive taxes and assessments each day of the year except Sundays and holidays, from nine o'clock in the morning to four o'clock in the afternoon, and one-half day each Saturday, except that said receiver of taxes may sit from time to time at such other times and places as he may be directed by the town board within his township. The expense of maintaining such office shall be a town charge; shall be raised by taxation in the same manner as other town charges.

§ 26. Tax warrants and notice of collection of tax.

The town supervisor shall deliver to the receiver of taxes separate warrants for the collection of taxes, as follows: A warrant for the collection of state, county, town and town district taxes and assessments; and one or more warrants for the collection of school taxes and assessments. Such warrants must be delivered by the supervisor to the receiver of taxes at least ten days before the time fixed for the collection of the taxes or assessments. In case the execution of any warrant shall not be completed during the term of office of a receiver of taxes, such warrant shall be continued to his successor in office. The collection of state, county and town taxes and town district assessments shall begin on the first day of April in each year. The collection of school taxes and assessments shall begin on the first day of September in each year. Within seven days after the receipt of any warrant from the supervisor the receiver of taxes shall advertise the collection of such tax by causing a notice of the reception of such warrant to be posted in five conspicuous places in the town, and at least one notice within each tax district, and in addition to posting such notice the receiver of taxes shall publish the same notice once in such newspaper or newspapers as the town board may direct. Such notice shall also contain a statement of the penalties for deferred payment of the taxes as herein provided. If the town board shall require the receiver of taxes to sit for the collection of taxes at any place other than the office of the tax receiver the notice shall also specify the place or places in the towns and

several villages and tax districts therein, and the dates where and when he will attend between the hours of nine o'clock in the forenoon and four o'clock in the afternoon. It shall be the duty of the receiver of taxes to receive all payments of all taxes, whether made before or after the sale of property for the non-payment of taxes, and to receive and receipt for all payments for the redemption of property previously sold for taxes and to deposit any receipts as provided in section twenty-three of this act. No further notice than that herein required shall be deemed necessary either in the case of property owned by a resident or a non-resident. The town board may, however, direct the receiver to mail to each taxpayer in said town whose address is known to said receiver a tax bill for all taxes and assessments, the expense thereof to be a town charge. Any person or corporation whether a resident or non-resident of the tax district, who is the owner of or liable to assessment for an interest in real property in the town may file with the receiver of taxes of the town in which such real property is situated, a notice stating his name, residence and post office address, or in the case of a corporation, its principal office, a description of the premises with its number or other designation on the tax map, which notice shall be valid and continue in effect until cancelled by such person or corporation. The receiver of taxes shall, within ten days after receiving any warrant for the collection of taxes, mail to each person or corporation filing such notice, at the post office address stated therein, a duplicate tax bill for all taxes upon such real property included in such warrant. But the failure of the receiver of taxes to mail such duplicate tax bill shall not invalidate such tax nor prevent the accruing of any interest or penalty imposed for the non-payment of such taxes, as hereinafter provided, but such receiver of taxes shall be personally liable to the person or corporation filing such notice for any damages sustained by such person or corporation by reason thereof.

§ 27. Receipt of taxes. Every receiver of taxes shall deliver a receipt wholly written in ink or partly printed and filled out in ink or indelible pencil to each person paying any tax or assessment, specifying the date of such payment, the name of such

person, a description of the property as shown on the assessment roll and the assessed valuation thereof, and for personal property or special franchise tax, the amount thereof; the name of the person to whom the same is assessed, the amount of such tax and the date of the delivery to him of the assessment roll on account of which such tax is paid. For the purpose of giving such a receipt, each receiver of taxes shall have a book of blank receipts so arranged that when a receipt is torn therefrom a corresponding stub or receipt will remain. The board of supervisors shall prescribe the form of such receipts, stubs and books and they shall be furnished to the receiver of taxes by the town at the expense of the town. On the back of such receipt, there shall be a printed statement showing the total assessed valuation of real estate, the total assessed valuation of personal property, the total assessed valuation of special franchise, the total assessed valuation of all property taxable within the town or other tax district, the tax rate and the total taxes, together with a summary of the tax budget, and the rate for each tax district.

§ 28. Reports by tax receivers. Such receiver of taxes shall at any time upon ten days' written notice by the town board, or board of education or trustees or trustee in any school district in the town file a report with such town board, board of education, trustees or trustee, which report, upon demand of the town board shall show every item of state, county, town, school and town district tax and assessment uncollected by him during the current fiscal year and which upon demand of the board of education, trustees or trustee of any school district shall show the total amount of taxes and assessments of such school district uncollected by him during the current fiscal year. Such reports shall be verified by such tax receiver before an officer authorized to take and receive oaths or affirmations.

§ 29. Collection of taxes and assessments in arrears. All taxes and assessments which have been or shall have been imposed in any town or in any tax district located within the boundaries of any town shall be collected by the receiver of taxes and the power heretofore vested in the supervisor and town clerk

by the provisions of chapter six hundred and ten of laws of eighteen hundred and seventy-four and the acts amendatory thereto, empowering them to assign or cancel the leases of any property within said town which has been heretofore leased to said town for nonpayment of taxes, shall be vested in said receiver of taxes and the proper officers of each tax district shall certify to the receiver of taxes, all taxes and assessments and sales and leases for the same which have been or shall have been imposed before that date, and it shall be the duty of the receiver of taxes to collect all such taxes and assessments and to deposit the same as provided in section twenty-three of this act. In case of all taxes and assessments which shall have accrued and been imposed in any tax district, the receiver of taxes is hereby authorized, directed and empowered to collect such taxes, with interest and penalties, pursuant to the provisions of the law under which said taxes and assessments accrued or were imposed, and in the manner provided by law to collect such taxes or assessments at the time of their imposition.

§ 30. Report of unpaid taxes and assessments. Each of the several receivers of taxes of the towns of the county of Westchester shall, on the first day of April in each year, make and deliver to the supervisor of the town in which such tax and assessment is directed to be levied, an account of all taxes and assessments mentioned in any tax rolls of the previous year remaining unpaid at the time of such report. Such receiver of taxes, at the time of making such report, shall add in a separate column to be provided for the purpose, the penalties hereinbefore prescribed for deferred payment of taxes and assessments, which percentage shall be for the use and benefit of the town and shall be added to the amount of such unpaid taxes and assessments and collected therewith.

§ 31. Borrowing money on account of unpaid taxes. Whenever after the fifteenth day of September, in each year, the supervisor shall receive from the receiver of taxes, an account of unpaid state, county, town, town district, or special assessments, and after the first day of February in each year an

account of unpaid school taxes, he shall, under the direction and authority of the town board or a majority of them, borrow upon the credit of the town a sum not exceeding the amount of the unpaid taxes so reported. For the sum so borrowed, he shall issue in the name and under the seal of the town, the bonds or certificates of indebtedness thereof, signed by such supervisor and countersigned by the town clerk, the same to bear interest at not more than the rate of six per centum per annum, to be of such denomination as the town board may determine, to be payable at such time as shall be determined by said board, not longer than fifteen months from the date thereof and to be disposed of by such supervisor for not less than the par value thereof. A record of such bonds and of the amount and time of payment thereof shall be kept by the town clerk. From the proceeds of such bonds or certificates of indebtedness, the supervisor shall pay to the county treasurer the amount of unpaid state and county taxes included in such report; and shall pay to the treasurer of each school district the amount of unpaid school taxes of such district included in such report; and shall retain the amount of unpaid town or town district taxes included in such report; and such taxes with the penalty, interest, percentage and expenses shall be collected as hereinafter provided. If the supervisor of any town shall neglect to pay over to the county treasurer within thirty days after the fifteenth day of September, the amount of such unpaid state and county taxes included in the report of the receiver of taxes, it shall be the duty of the county treasurer, and he is hereby authorized to borrow on the credit of the county the amount of the deficiency, and to issue therefor the bonds or obligations of the county, payable with interest, and the amount of such deficiency, with lawful interest thereon from the time when the same should have been paid to the first day of May next thereafter, shall be levied upon the taxable property of such town by the board of supervisors at their next ensuing annual tax levy. The receiver of taxes shall keep a separate account of all moneys received on account of unpaid taxes and assessments reported as such by him to the supervisor as provided by this section, and shall deposit such money as provided by section twenty-three of

this act and report the same to the supervisor as money collected on account of unpaid taxes for which certificates of indebtedness have been issued. The supervisor shall deposit the amount so reported in a special account to be known as the tax certificate account, and shall be used only for the purpose of paying the bonds or certificates of indebtedness issued as hereinbefore provided.

§ 32. Borrowing money on account of tax liens purchased on behalf of the town. The town board of each town shall meet each year at such time and place in such town as the supervisor shall determine, which meeting shall be held not more than four weeks after the sale of tax liens as in this act provided, and authorize the issuance of bonds or certificates of indebtedness for such amount as shall be necessary to cover the amount represented by the transfer of tax liens bid in or purchased at the last tax sale by the supervisor on behalf of the town plus the amount of prior outstanding certificates issued under this section, less the amount that has been collected by reason of the (a) redemption of transfers of tax liens; (b) collection of taxes and assessments levied prior to January first, nineteen hundred and fifteen, and paid to the receiver of taxes subsequent to the time of the first tax lien sale hereunder. The receiver of taxes from and after the date of the first tax lien sale hereunder shall keep a separate account of all moneys received from the redemption of transfers of tax liens and from the collection of unpaid taxes and assessments levied prior to January first, nineteen hundred and fifteen, and shall deposit such money as provided by section twenty-three of this act and report the same to the supervisor as money collected pursuant to this section. The supervisor shall deposit the amount so reported in a special account to be known as the tax lien account, and shall be used only for the reduction of the amount borrowed or to be borrowed on bonds or certificates of indebtedness as in this section provided. If at any time the amount of such collections exceed the amount of such certificates and the interest thereon to the due date thereof, but not otherwise, the excess may be applied by the supervisor to any general town purpose. In any town where there are unpaid

school taxes which were levied prior to January first, nineteen hundred and fifteen, the amount of which has not been paid over to the school authorities of such school district, the amount thereof when and as collected shall be paid over to such school authorities and shall not be deposited and used as hereinbefore provided. The supervisor shall include in and as a part of any annual tax levy such part or portion of such outstanding certificates as the town board shall by resolution authorize and direct, and the amount when so levied and collected shall be applied to pay or reduce the amount of the certificates issued as provided by this section.

§ 33. Correcting errors or omissions in assessment-rolls; reassessments. If any taxable real property has been omitted from any of the tax rolls for any of the three preceding years, the assessors may insert, or cause to be inserted, in the roll for the current year any addition to its share of taxes for such year the proportion of the taxes it should have borne in such preceding years, stating such additional taxes separately. In case any tax or assessment shall be void, or shall have failed for want of jurisdiction or for any irregularity in the levying or assessing thereof, it shall be the duty of the supervisor to cause the same to be reassessed in a proper manner; if any person shall have paid on the former assessment the amount so paid shall be credited on the new assessment, and in case the payment exceeds the amount reassessed the surplus shall be refunded. Whenever there is a manifest error in copying any assessment roll or levying or extending any tax or assessment, the supervisor may at any time within three months after the tax has become a lien, and upon ten days' written notice to the person or corporation interested, correct, cancel, remedy or add to the same, or cause it to be done, but shall have no power to alter any valuation made by the assessor. Any omitted taxable real property added to the rolls, as herein provided, or any reassessment of any tax or assessment as herein provided, or any correction of an error as herein provided, by which the tax is made greater than was the original assessment shall not be a lien on the real property for such additional amount as against purchasers or mortgagees in good faith.

§ 34. Sales of tax liens for taxes and assessments; proceedings. The right of the town to receive taxes and assessments and the lien thereof may be sold by the town, and after such sale shall be transferred in the manner provided by this act. The right and lien so sold shall be called "tax lien," and the instrument by which it is assigned shall be called "transfer of tax lien." Whenever any tax on lands or tenements, any assessment on lands or tenements for local improvements, or any town district tax or assessment, levied subsequent to January first, nineteen hundred and fifteen, or school district tax or assessment levied subsequent to January first, nineteen hundred and fourteen, shall remain unpaid as shown on the return of the receiver of taxes provided for by section thirty of this act, it shall be lawful for the supervisor to advertise the tax liens on the said lands and tenements, or any of them, for sale, including in such advertisement the tax lien for all items up to a date named in the advertisement, for which a sale has not been had or a lease given, and by such advertisement the owner or owners of such lands and tenements respectively shall be required to pay the amount of such taxes and assessments with the penalties thereon, as hereinbefore provided, so remaining unpaid, together with the charges of such notice and advertisement, to the receiver of taxes of such town, and notice shall be given by such advertisement that if default shall be made in such payment the tax lien on such lands and tenements will be sold at public auction at a day and place therein to be specified for the lowest rate of interest, not exceeding twelve per centum per annum, at which any person or persons shall offer to take the same in consideration of advancing the said taxes and assessments and penalties as the case may be, together with the charges of the above mentioned notices and advertisement, and all other costs and charges accrued thereon; and if notwithstanding such notice the owner or owners shall refuse or neglect to pay such tax, assessment and penalties, and the charges attending such notice and advertisement, then it shall and may be lawful for the said supervisor to cause such tax lien on such lands and tenements to be sold at public auction for the purpose and in the manner expressed in the said advertisement, and such sale shall be made on the day and at the place for that purpose,

mentioned in said advertisement, and shall be continued from time to time, if necessary, until all the tax liens on the lands and tenements so advertised shall be sold. The tax lien on houses or land, or improved or unimproved lands, shall not be hereafter sold at public auction for the nonpayment of any tax and assessment which may be due thereon unless notice of such sale shall have been posted in five public places in said town at least three weeks before the day fixed for such sale, and if there be one or more newspapers published in the town, such notice shall be published once in each week for three weeks consecutively next preceding the day fixed for such sale, in one such newspaper published in said town as shall be designated by the town board of such town, and if no newspaper is published in any town, the town board may authorize the publication of such notice in a newspaper published in any town in the county. Said notice so posted and published as aforesaid shall have appended thereto a particular and detailed statement of the property the tax lien on which is to be sold, by giving the section, block and lot number, together with such other description, if any, as the supervisor may direct, or the said supervisor at his option may cause such detailed statement and description of the premises so to be sold to be printed in a pamphlet, in which case copies of the pamphlet shall be deposited in the office of the receiver of taxes of said town and shall be delivered to any person applying therefor. Such detailed statement and description shall also give the detailed statement of the taxes and assessment for the nonpayment of which tax lien is to be sold. In the event that the supervisor causes such detailed statement and description, together with a detailed statement of the taxes and assessments for which the tax lien is to be sold, to be printed in pamphlet form, as herein provided, the said notice to be posted and published as hereinbefore provided shall so state that such detailed statement description and statement of taxes is printed in pamphlet form, deposited in the office of the receiver of taxes of the town, and that any person can receive the same by applying therefor during the office hours of the receiver of taxes as herein provided. No other notice or advertisement of the taxes or assessments shall be required to authorize the sale of tax liens or any lands or tenements as here-

inbefore provided. The sale of tax liens under the provisions of this act shall be held on the fourth Wednesday of May in each year.

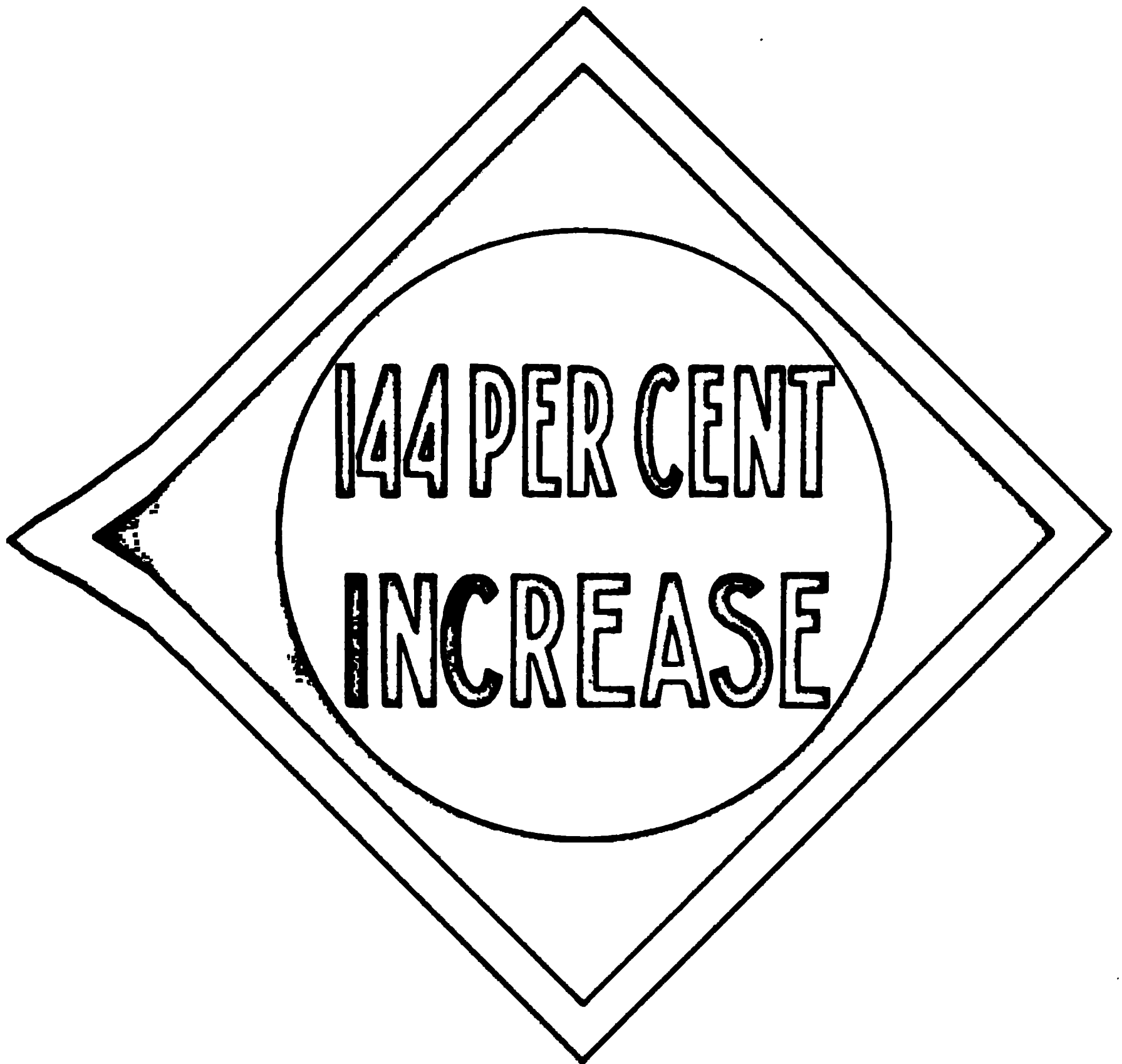
§ 35. Postponement of sales. It shall be lawful for the supervisor to suspend or postpone any sale or sales of tax liens on lands and tenements, or any portion thereof, which shall have been advertised for sale to any time not more than thirty days from the date specified in any such advertisement. All sales which shall be so postponed or suspended may be made without further advertisement other than a general notice of such postponement to be published and posted as in the last section provided.

§ 36. Sales of tax liens to be conducted by the supervisor. The supervisor, or in the event of his absence or inability to act, the receiver of taxes, shall conduce the sales hereinbefore provided to be made, and no auctioneer other than the supervisor, or the receiver of taxes as herein provided, shall be employed to make such sale, and no auctioneer's fees shall be charged thereon. The supervisor shall require from each purchaser of a tax lien at the time of such sale a deposit on account of twenty-five per centum of the amount of the tax lien purchased by him, for which the receiver of taxes shall give his receipt, and not later than ten days from the date of the sale the balance shall be paid to the receiver of taxes at his office. If no bid shall be received for a tax lien offered for sale, the supervisor for and on behalf of the town shall bid in the said tax lien, and upon such bid no deposit or payment in cash shall be required from the town. When the town has bid in any tax lien a transfer of the tax lien to the town shall be executed by the supervisor in the form and manner prescribed for other transfers of tax liens, and the town shall have the same rights in, to and under such transfer of tax lien as purchaser, as if the same had been bought by any other person. Transfer of tax lien shall be made and delivered to the purchaser without charge upon the payment therein shown to be due. In case any purchaser shall not complete his purchase

in accordance with the terms prescribed as herein provided, then the amount deposited by him at the time of the sale shall be forfeited to the town, and the entire tax lien upon the lands affected by such purchase shall be sold again, such resale to be held at such time as the supervisor may direct, and notice thereof shall be posted and published as hereinbefore provided for the original sale of such tax lien. All deposits forfeited, as aforesaid, shall be paid to the supervisor and by him credited to the general town account.

§ 37. Transfer of tax liens. A transfer of tax lien shall operate to transfer and assign the tax lien upon the lands or tenements described therein for taxes and assessments and penalties thereon, and the charges of the notices and advertisement given pursuant to section thirty-four of this act, and all other costs and charges so advertised for sale, and to create a lien upon property affected thereby for the interest to which the purchaser may be entitled under his bid, but such tax lien so sold shall be subject to all taxes and assessments, including school taxes or interest acquired from the sale or lease of the premises for the same which are still unpaid and due and owing to the town making the sale, also subject to all town taxes, special district assessments and school taxes which have or may become a lien subsequent to the lien of the taxes or assessments for which the tax lien is sold, also subject to any and all subsequent transfer of tax lien against said premises. A transfer of tax lien shall contain a transfer and assignment by the town of the tax lien sold to the purchaser, the date of the sale, the aggregate amount of the tax lien so transferred and the items of taxes, assessments and penalties composing the tax lien, the annual rate of interest which the purchaser has bid and will be entitled to receive, the date when the amount of the tax lien will be due and the description of the real property affected by the tax lien, and shall refer for certainty to the designation of said property on the official town map by its section, block and lot number, and such other identifying description as the supervisor may deem proper to advertise. Each transfer of tax lien shall be subscribed by or on behalf of the official making the sale, or his successor in office,

**WHAT ONE VILLAGE OF NEW YORK STATE
DID IN 1916 IN ASSESSING REAL ESTATE**



**The Village of Williamsville, Erie County, Increased Its Real Estate
Assessment from \$536,636 in 1915 to \$1,310,400 in 1916**

and shall be acknowledged by the officer subscribing the same in the manner in which a deed is required to be acknowledged, to be recorded in the county in which the real property affected is situate.

§ 38. Record of transfer of tax liens. The receiver of taxes of the town shall keep in his office a public record of sales of tax liens, and a copy of each transfer of tax lien issued by him. Assignments of transfer tax lien, duly acknowledged, may be filed and recorded in the office of the receiver of taxes. Assignments of transfer of tax liens held by the town shall be executed by the receiver of taxes. A transfer of tax lien, and any assignment thereof duly acknowledged, shall be deemed conveyance under article eight of the real property law and may be recorded in the office of the recording officer of any county in which the real property which it affects is situated. Transfers of tax lien, and all assignments thereof, shall be recorded by the recording officer in the same manner as mortgages and assignments thereof, but without payment of the tax under article fourteen of the tax law. The record in the office of the receiver of taxes of sales of tax liens, of a transfer of tax lien, and of a copy of a transfer of tax lien, and of an assignment of transfer of tax lien, a record of transfer of tax lien in the office of a recording officer, and of an assignment of tax lien duly acknowledged in the office of a recording officer, shall be evidence in any court of the state without further proof. A transcript of any record enumerated in this section, duly certified, shall be evidence in any court in the state with like effect as the original instrument of record. Neither the tax lien nor the rights transferred or created by a transfer of tax lien shall be impaired by failure of a recording officer to record a transfer of tax lien made by the town through the receiver of taxes.

§ 39. Rights of purchaser of tax lien. The aggregate amount of each tax lien transferred pursuant to this title shall be due three years from the date of the sale. Until such aggregate amount is fully paid and discharged, the holder of the transfer of tax lien shall be entitled to receive interest on such aggregate

amount from the day of sale, semi-annually on the first day of June and December, at the rate which the purchaser shall have bid. At the option of the holder of any transfer of tax lien the aggregate amount thereof shall become due and payable after default in the payment of interest for ninety days, or after default for three months after the date of sale of the tax lien in the payment of any taxes or assessments which become a lien subsequent to the taxes and assessments for which the tax lien so held is sold. In any instance where the town has bid in the tax lien and received a transfer thereof, and the assessed value of the lot or parcel of land as assessed upon any subsequent roll is less than one hundred dollars, the supervisor is authorized to advance on behalf of the town the amount of any subsequent tax or assessment, and in that event the tax lien for the amount of such tax so paid shall not be sold, but the amount so paid with twelve per centum interest from the date of such payment shall be due and payable upon any redemption of the transfer of tax lien so held, or upon foreclosure thereof as hereinafter provided as a part of such tax lien. A person may pay to the receiver of taxes such principal with interest at the rate bid up to a day three months after such payment, together with all taxes and assessments, including school taxes or interest acquired from the sale or lease of the premises for the same, which are still unpaid and due and owing to the town making the sale as of the date of the taxes for which such tax lien has been sold. In case such payment be made to the receiver of taxes he shall receive the amount of the tax lien and interest for the benefit of the holder of the tax lien thus discharged, and the balance, if any, for the town, and shall give notice thereof to the purchaser, or the personal representative or assignee of the purchaser, by mail, addressed to such address as may have been furnished to the receiver of taxes. Upon receiving surrender of such transfer of tax lien, together with necessary certificate of cancellation, the receiver of taxes shall pay the amount of the tax lien and interest thus deposited to the person who, according to the records in his office, appears to be entitled thereto, or to the personal representative of such person.

§ 40. Discharge of tax liens. A tax lien sold pursuant to the provisions of this title must be discharged upon the record

thereof by the receiver of taxes when payment is made to him of the principal and interest, together with all taxes and assessments, including school taxes or interest acquired from the sale or lease of the premises for the same, which are still unpaid and due and owing to the town making the sale as of the date of the taxes for which such tax lien has been sold, as provided in the last preceding section, and also when the transfer of tax lien is surrendered to him for cancellation and there is presented to him a certificate executed by the purchaser, or the personal representative or assignee of the purchaser, acknowledged so as to be entitled to be recorded in the county in which the real property affected by such tax lien is situated, certifying that the tax lien has been paid or has been otherwise satisfied and discharged. The transfer of tax lien thus surrendered and such certificate of discharge must be filed by the receiver of taxes and he must note upon the margin of the record of such sale, upon such transfer of tax lien and upon the copy of the transfer of tax lien kept in his office, a minute of such discharge and the date of filing thereof. If the transfer of tax lien shall have been lost or destroyed or mutilated, if payment be made to the receiver of taxes, or if a certificate of discharge be filed as hereinafter provided, application for an order dispensing with the surrender of the transfer of tax lien may be made in the same manner as is provided in section two hundred and seventy of the real property law, the provisions of which, so far as the same may be, are hereby made applicable to discharge of tax liens. The receiver of taxes shall upon demand issue his certificate showing the discharge of any tax lien which may have been duly discharged as provided in this section, and such certificate may be filed in any office where the transfer of tax lien is recorded, and any recording officer with whom such a certificate is filed shall record the same, and upon the margin of the record of such transfer of tax lien in his office shall note a statement that the same has been discharged with a reference to the record of such certificate in his office.

§ 41. Exemption from taxation. Tax liens and transfers of tax liens shall be exempt from taxation by the state of any local subdivision thereof, except from the taxes imposed by article

ten of the tax law. The real property affected by any tax lien shall not be exempt from taxation by reason of this section.

§ 42. Foreclosure of tax lien. If the amount of any tax lien which shall have been transferred by a transfer of tax lien shall not be paid, as in this act provided, when under the terms and provisions of the transfer of tax lien such amount shall be due, the holder of such tax lien may maintain an action in the supreme court, or in the county court of Westchester county, to foreclose such tax lien. In an action to foreclose a tax lien any person shall be a proper party of whom the plaintiff alleges that such person has or may have or whom the plaintiff has reason to believe that such person has or may have an interest in or claim upon the real property affected by the tax lien. Except as otherwise provided in this title an action to foreclose a tax lien shall be regulated by the provisions of the code of civil procedure, and by all other provisions of law, and rules of practice applicable to actions to foreclose mortgages on real property. The people of the state of New York may be made party to an action to foreclose a tax lien in the same manner as a natural person. Where the people of the state of New York or the town is made a party defendant the complaint shall set forth, in addition to the other matters required to be set forth by law, detailed facts showing the particular nature of the interest in or the lien on the said real property of the people of the state of New York or the town, and detailed facts showing the particular nature of the interest in or the lien on said real property which plaintiff has reason to believe that the people of the state of New York or the town has or may have in the said real property, and the reason for making the people of the state of New York or the town a party defendant. Upon failure to state such facts the complaint shall be dismissed as to the people of the state of New York or the town. Separate transfer of tax liens against the same lot or parcel of land may be foreclosed in one action, and where several lots or parcels of land are owned by the same person or persons, corporation or corporations, separate tax liens upon separate lots and parcels of land so owned, may be at the option of the holder foreclosed in one action.

§ 43. Pleading transfer of tax lien. Whenever a cause of action, defense or counterclaim is for the foreclosure of a tax lien, or is in any manner founded upon a tax lien or a transfer of tax lien, the production in evidence of an instrument executed by the supervisor, in the form prescribed in section thirty-seven for a transfer of tax lien subscribed by or in behalf of the supervisor, shall be presumptive evidence that the lien purported to be transferred by such an instrument was a valid and enforceable lien, and that it has been duly assigned to the purchaser, and it shall not be necessary to plead or prove any act, proceeding, notice or action preceding the delivery of such transfer of tax lien nor to establish the validity of the tax lien transferred by such transfer of tax lien. If a party or person in interest in any such action or proceeding claims that a tax lien is irregular or invalid, or that there is any defect therein or that a transfer of tax lien is irregular, invalid or defective, such invalidity, irregularity or defect must be specifically pleaded or set forth, and must be established affirmatively by the party or person pleading or setting forth the same.

§ 44. Judgment upon tax lien. In every action for the foreclosure of a tax lien, and in every action or proceeding in which a cause of action, defense or counterclaim is in any manner founded upon a tax lien or transfer of tax lien, such transfer of tax lien and the tax lien which it transfers shall be presumed to be regular and valid and effectual to transfer to the purchaser named therein a valid and enforceable tax lien. Unless in such an action or proceeding such tax lien or transfer of tax lien be found to be invalid, they shall be adjudged to be enforceable and valid for the amount thereof and the interest to which the holder may be entitled, and a tax lien transferred by a transfer of tax lien effectual to transfer such tax lien to the purchaser named therein.

§ 45. Judgment of foreclosure of tax lien. In an action to foreclose a tax lien, unless the defendants obtain judgment, the plaintiff shall be entitled to a judgment establishing the validity of the tax lien so far as the same shall not be adjudged

invalid and of the transfer of tax lien, and directing the sale of the real property affected thereby, or such part thereof as shall be sufficient to discharge the tax lien, or such items thereof as shall not be adjudged invalid and the interest thereon and all other accrued taxes, assessments and water rents affecting the real property, together with the expenses of the sale and the costs of the action. Costs in any foreclosure action brought under the provisions of this act shall be in the discretion of the court, but in no event shall such costs exceed the amount allowable in an action to foreclose a mortgage for an equal amount. The award of costs in any action shall carry with it the right to recover taxable disbursements. The judgment of foreclosure shall direct the payment of (a) the costs, disbursements and expenses of the foreclosure action; (b) all taxes and special district assessments, school taxes and penalties payable to the receiver of taxes under this act, also all tax liens or transfers of tax lien for same which are a lien against the premises so sold subsequent to the taxes or assessments covered by the lien so foreclosed; (c) all taxes and assessments including school taxes or interest acquired from the sale or lease of the premises for the same, which are still unpaid and due and owing to the town making the sale as of the date of the taxes for which such tax lien has been sold; (d) the amount of the tax lien foreclosed with the interest thereon.

§ 46. Effect of judgment foreclosing tax lien. Every final judgment in an action to foreclose a tax lien shall be binding upon, and every conveyance upon a sale pursuant thereto shall transfer to and vest in the purchaser all the right, title, interest and estate in claim upon the real property affected by such judgment of the plaintiff, each defendant upon whom the summons is served, each person claiming from, through or under such a defendant by title accruing after the filing of notice of pendency of the action or after the entry of judgment and filing of the judgment roll in the proper county clerk's office, and each person not in being when the judgment is rendered, who afterward may become entitled to a beneficial interest attaching to, or an estate or interest in such real property or any portion thereof, provided that the person presumptively entitled to such beneficial interest,

estate or interest is a party to such action or bound by such judgment. So much of section four hundred and forty-five of the code of civil procedure as requires the court to allow a defendant to defend an action after final judgment shall not apply to an action to foreclose a tax lien. Delivery of the possession of real property affected by a judgment to foreclose a tax lien may be compelled in the manner prescribed in section sixteen hundred and seventy-five of the code of civil procedure. The supervisor shall cancel all taxes and assessments and school taxes or rights accruing by reason of such taxes, for the payment of which the proceeds of the sale are insufficient as provided in the last section.

§ 47. Surplus. Any surplus of proceeds of sale after paying the expenses of sale and the costs and disbursements, together with the payments as provided in section forty-five hereof, must be paid into court for the use of the person or persons entitled thereto, and the judgment shall provide that if such surplus remains in court for a period of upwards of three months and no application has been made therefor that the same shall be invested at interest for the benefit of the person or persons entitled thereto, to be paid upon the direction of the court.

§ 48. Payments after foreclosure of tax lien has commenced. Any party to an action to foreclose a tax lien or any purchaser or any party in interest may give notice of such foreclosure to the receiver of taxes of the town at any time after the action has been commenced, and, upon receiving such notice, the said receiver of taxes shall not be authorized to receive on behalf of any party the sum or sums to satisfy his said lien, as provided in and pursuant to the provisions of section thirty-nine of this act. Any person having a legal or beneficial interest in property affected by such foreclosure may satisfy the same by paying at any time before judgment ten dollars costs and taxable disbursements, together with all other amounts which are directed or required to be paid pursuant to section forty-five hereof.

§ 49. Reimbursement for defective tax liens or transfer of tax liens. If a transfer of tax lien be vacated or be set aside or cancelled, or if it be adjudged in any action that a

transfer of tax lien is invalid or defective, or not sufficient to transfer a tax lien to the purchaser thereof, or if in any action to foreclose a tax lien it be adjudged that the entire tax lien is void and not a valid lien on the premises which it purports to affect, and that the complaint be dismissed, the purchaser may surrender such transfer of tax lien, together with a certified copy of such judgment or decree, to the supervisor and thereupon shall be repaid by the town the amount paid for such transfer of tax lien, with interest from the time of such payment at the rate set forth in the transfer of tax lien, and the town shall pay the taxed costs and disbursements of any action or proceeding in which such adjudication is made.

§ 50. Reimbursement when part of tax lien is defective. If, in any action to foreclose a tax lien, it shall be adjudged that some, but not all, of the items constituting such tax lien are void and not a valid lien on the premises covered by such tax lien, or if in any action or proceeding it be adjudged that a transfer of tax lien is invalid or defective, as to some though not as to all of the items transferred, the holder of the transfer of tax lien, by instrument in writing duly acknowledged, shall re-transfer to the town the items thus affected, and shall be repaid by the town such portion of the amount paid for such transfer of tax lien as may be applicable to the items thus affected, with interest from the time of such payment at the rate set forth in the transfer tax lien, and the town shall pay the taxed costs and disbursements of any action or proceeding, other than an action to foreclose the tax lien, in which such adjudication is made.

§ 51. Owners may question transfers of tax liens. Any person interested in or holding a lien upon any real property affected by any unpaid tax lien or transfer of tax lien, may file a written notice with the supervisor claiming that a transfer of tax lien is invalid or defective or that a tax lien which has been transferred pursuant to this title or which is advertised to be transferred is invalid, defective, void or ineffectual, or should be vacated or set aside. The supervisor shall examine into the facts

and proceedings resulting in the tax lien or transfer of tax lien mentioned in such notice; before a determination is had the supervisor shall serve a copy of such notice upon the holder of the transfer of a tax lien which is thus questioned or which transfers the items thus questioned and shall give such holder an opportunity to be heard. The supervisor, if he concludes that a defense in an action to foreclose the tax lien would succeed in whole or in part, shall so certify to the town board, and shall recommend what action shall be taken by the town concerning the same. If the town board shall by resolution conclude that such defense would succeed in whole or in part and recommend repayment by the town of the amount paid for a transfer of a tax lien which would be applicable to any item, and if it be approved by the supervisor the town shall require the surrender of the transfer of tax lien or the retransfer to it of the item or items of tax lien which are found to be void or defective, and shall make repayment therefor in the same manner as if such transfer of tax lien, tax lien or items had been adjudicated in the manner provided in sections forty-nine and fifty. Neither the provisions of this section nor any act or proceeding thereunder shall impair or in any other manner affect the rights or remedies of any person interested in, or holding any lien upon, real property to question the validity of any tax, assessment, water rents or tax lien, or any part or item of any tax lien.

§ 52. Supervisor to protect interest of the town.

No claim shall be made against the town under sections forty-nine, fifty and fifty-one by the holder of any tax lien, unless action to foreclose the tax lien or transfer of tax lien upon which such claim is founded be commenced within five years from the time of the sale resulting in such transfer of tax lien. Nor shall any claim be made against the town under sections forty-nine and fifty unless within ten days after the commencement of any action or proceeding to vacate, set aside or cancel a transfer of tax lien, or a tax lien or an item mentioned in a transfer of tax lien, or unless within ten days after the service of any pleadings or other paper in an action or proceeding in which any transfer of tax lien, or item mentioned in a transfer or* tax lien, is brought

* So in original.

into question, sought to be set aside, vacated or cancelled, or which sets forth or pleads any defense to an action to foreclose a tax lien, a notice in writing to be served upon the supervisor of the town setting forth the question or objection raised to the best knowledge of the holder of the transfer of tax lien, or his attorney-at-law, and demanding that the town take up the prosecution or defense of the action or proceeding. All proceedings in such action or proceeding shall be stayed for thirty days or such shorter time as the supervisor, or the attorney representing him, shall stipulate in writing. It shall be the duty of the supervisor to examine, or cause to be examined, the questions raised, and, in order to protect the interests of the town, the attorney for the town shall have the right to be substituted for the attorney of record of the holder of the transfer tax lien, or to appear as attorney of record for the holder of any such transfer of tax lien, to conduct or defend any such action or proceeding in the name of the holder of the transfer of tax lien, and to bring any other action or proceeding for, on behalf of and in the name of the holder of such transfer of tax lien as he may deem advisable, to take appeals and to argue appeals taken by the adverse party as he may deem advisable. It shall be the duty of the supervisor to protect the interest of the town in all matters, actions and proceedings relating to tax liens and transfers of tax liens; to intervene on behalf of the town or of the holder of a transfer of a tax lien in, or to make the town a party to any action in which he believes it to be to the interest of the town so to do, by reason of any matter arising under or relating to any tax lien or transfer of tax lien, or advertisement of sale of tax liens. In any action or proceeding in which the attorney for the town pursuant to this section shall be substituted, or shall appear, it shall be without expense to the holder of the transfer of tax lien, and all costs recovered on behalf of such holder of a transfer of tax lien in any action or proceeding conducted or defended by the attorney shall belong to the town and shall be collected, applied and disposed of in the manner as are other costs recovered by the town. Upon the foreclosure of any transfer of a tax lien held by the town the supervisor shall have the right to bid in and take title on behalf of the town, of the property so sold, provided always that the amount

of the bid does not exceed the amount it would be necessary for the property to bring in order to protect the interest of the town, after paying all previous charges in accordance with the terms of the judgment. The supervisor shall sell any such property so bought upon such terms and for such sum as the town board may by resolution fix and determine, and give a deed therefor.

§ 53. Defective or invalid transfer of tax lien; proceeding anew. If a transfer of tax lien be vacated or be set aside or cancelled or if it be adjudged that a transfer of tax lien is invalid or defective, or insufficient to transfer a tax lien to the purchaser thereof, or if in any action to foreclose a tax lien it be adjudged that a tax lien is not a valid lien, on the premises which it purports to affect because of some irregularity in the proceedings had, and if, in pursuance of any such adjudication, the purchaser of said transfer of tax lien shall have surrendered such transfer of tax lien to the supervisor and shall have been repaid by the town, the amount paid for such transfer of tax lien, with interest and costs and disbursements of the said action or proceeding in which such adjudication was made, then and in that event the tax lien which was purported to be transferred and assigned in such transfer of tax lien shall remain as a valid lien upon the premises which it affects, except to such extent as it may have been adjudged irregular or invalid, and the supervisor shall proceed to sell anew, as provided in section thirty-four of this act, so much of the said tax lien as is not invalid as if no prior sale purporting to transfer the said tax lien had taken place.

§ 54. Lost transfer of tax lien; delivery of duplicate in case of. Whenever any transfer of tax lien given by the supervisor as in this title provided shall be lost, the supervisor may receive evidence of such loss, and on satisfactory proof of the fact may execute and deliver a duplicate to such person or persons who shall appear entitled thereto, and may also, in his discretion, require a bond of indemnity of the town.

§ 55. Collection of tax on personal property. Whenever any tax or local assessment levied or assessed upon any per-

son, corporation, copartnership or property, with the fees, penalties, additions and expenses, which by this act have been added thereto, shall at any time remain unpaid the supervisor shall when directed by the town-board maintain an action in the name of the town for the amount of such tax, penalties, interest, fees, additions and expenses remaining unpaid and uncollected against such person, corporation, copartnership or property liable for such tax or assessment, or the representatives of such person, corporation or copartnership in the county court or in the supreme court of the ninth judicial district, with like effect as in civil actions generally under the code of civil procedure, with the right to institute supplementary proceedings upon such judgment irrespective of the amount of the judgment recovered. The amount collected by any such action or proceeding shall be used and applied by the receiver of taxes in the same manner as if the same had been collected by the sale of real estate under the provisions of this act relating to unpaid taxes. The warrant delivered to the receiver of taxes shall be presumptive evidence that all previous proceedings, including the assessing and levying of the tax or assessment, were regular and according to law. A judgment in such action in favor of the town shall not release or in any manner affect the lien of any tax or assessment until satisfied, and nothing in this section shall be construed or held to repeal or abridge any other remedy or power given for the collection of taxes or assessments on behalf of any town in the county of Westchester.

§ 56. Other remedies to collect taxes not affected.

The actions to enforce personal liability and the foreclosure actions herein provided for are in addition to the other methods provided for the collection of taxes in the towns of the county of Westchester, and not dependent upon them or any of them, or any step thereof.

§ 57. Limitation of right to attack sales under tax foreclosure. An action cannot be maintained to recover real estate hereafter sold under a judgment or in an action brought to foreclose a lien of a tax, or to foreclose the equity of redemption remaining for the sale thereof for a tax, or to recover any right,

title, interest or equity of redemption in or to real estate so sold unless the action therefor is commenced within one year after the entry of judgment of foreclosure and sale in case of sales hereafter had, and within one year from the time this act takes effect in case of sales or leases heretofore had. The limitations herein provided apply to and bar nonresident persons, persons temporarily absent from the state, minors, insane persons, persons in prison and all other persons and corporations whether under disability or not.

§ 58. Laws repealed. All acts or parts of acts inconsistent with the provisions of this act are hereby repealed, but this act shall not affect or impair any act done or right accruing, accrued or acquired, nor any penalty or forfeiture incurred prior to the time when this act takes effect by virtue of any act repealed by this act; but such right, penalty or forfeiture may be asserted, enforced, prosecuted or inflicted as fully and to the same extent as if this act had not been passed; no tax liens heretofore issued nor any tax sale heretofore had shall be affected by this act, but the rights of all persons with respect thereto shall be the same as if this act had not been passed, except as in this act otherwise specifically provided, and all actions, suits, proceedings or prosecutions pending when this act takes effect may be prosecuted and defended to final determination in the same manner as they might prior to the time when this act takes effect. In the construing of the provisions of this act for the purpose of determining their effect on any other provisions of any other law heretofore enacted similar to the provisions herein contained and by this act repealed shall not be construed as having been enacted or re-enacted at the time of the passage of this act but as having been enacted as of the various times when such similar provisions were first enacted by the legislature. The true purpose and intent of this section is to prescribe that so far as the provisions of this act are a substantial re-enactment of chapter five hundred and ten of the laws of nineteen hundred and fourteen, as amended by chapter forty of the laws of nineteen hundred and fifteen, they shall be of the same force and effect hereunder as they were before the enactment hereof.

CONSOLIDATED INDEX

TAX LAW, CONSTITUTIONS AND GENERAL LAWS

Italics Refers to Laws Other Than Tax Law Proper

CONSOLIDATED INDEX

[Italics refers to laws other than Tax Law proper.]

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